

## **Introduction**

Content: In the era of globalisation and digitisation, corporate has become an indispensable fragment of the economy. With the growth of corporate world, the complexities of the corporate culture have great extent. In order to cater to the need of tackling such densities, having a vigilant outlook by the people is very important. B.Com. programme gives the student a direction of understanding the various aspects related to the commercial world. In order to have an outcome oriented higher education system, the curriculum planning is undertaken with a view of inculcating such skill sets in the students which help them gather knowledge about the financial systems, economic growth pattern of the country, marketing strategies of the companies, comprehending different laws pertaining to the companies, employment and individuals and giving the students practical orientation of the intricacies of corporate world. The curriculum framework is intended to have flexibility in teaching- learning processes and assessment of learning levels in order to strengthen the teaching pedagogies and learning levels of the students.

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## **Learning Outcome based approach to Curriculum Planning**

### **>> Nature and extent of the B.Sc/B.A./B.Com Programme**

Content: Commerce is generally considered to be the study of activities related to trade, business, exchange and the related areas like business laws, governance and accounting in order to run the business in a suitable manner. The key areas of study within the discipline of commerce comprise: corporate accounting, human resource management, micro and macroeconomics, business and corporate laws governing cyber laws, income tax and computers etc. The depth of the courses would vary in accordance with the nature of topic in relation with current scenario. Also, in order to enhance the options of employability practical approach to certain topics will be followed which would help the students simulate themselves in the actual working situations like analysing reports and balance sheets, working on live software etc.

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## **Learning Outcome based approach to Curriculum Planning**

### **>> Aims of Bachelor's degree programme in (CBCS) B.COM (PROG.)**

Content: The overall aims of the B.Com. degree are to:

- Instil in the students the basic knowledge and fundamentals of commerce and business which would be beneficial for them to comprehend the current economic/business scenario of the country and the world at large.
  - Develop in students the capability to transform theoretical and conceptual knowledge into practical problem- solving approach using critical thinking.
  - To develop skills which would help them undertake research and innovations in commerce and would enhance their employability.
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**Graduate Attributes in Subject**

**>> Disciplinary knowledge**

Content: The curriculum planning of B.Com. prog. course envisages the students demonstrating fundamental knowledge of the areas related to human resource management, international business, corp and business laws, marketing etc. the students will be made capable of using modern ways and means of dealing with issues arising in the dynamic business world.

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**Graduate Attributes in Subject**

**>> Communication Skills**

Content: The teaching learning pedagogies used in the programme make the students capable enough to deliver and communicate information pertaining to business with tranquillity.

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**Graduate Attributes in Subject**

**>> Problem solving**

Content: The B.Com. programme involves making the students acquainted with problem solving techniques by providing them with real life situations through case-studies so that the curriculum content is used to solve and evaluate complex problems. Along with problem solving approach, they are made familiar with critical thinking by making them think from various perspectives and then drawing conclusions therefrom.

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**Graduate Attributes in Subject**

**>> Analytical reasoning**

Content: The B.Com. Programme involves making the students understand the information provided to them and draw rich interpretations from it which could be utilised for prospering the business.

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**Graduate Attributes in Subject****>> Cooperation/Team work**

Content: The curriculum also inculcates in the young minds the qualities of teamwork, cooperation and solidarity which can be seen as a vision of the current business world though full of competition. The included in the programme teach the students to cultivate such characteristics keeping the larger societal goal in mind.

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**Graduate Attributes in Subject****>> Research-related skills**

Content: The courses make them understand the need of the current business world and makes them capable to look at various aspects from global perspective. The courses aim at instituting entrepreneurial skills in the students by instilling in them competences needed to become an entrepreneur. These lead to life-long learning of the students and builds their character.

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**Graduate Attributes in Subject****>> Moral and ethical awareness/reasoning**

Content: The courses also involve training the students to check unethical behaviour, falsification and manipulation of information in order to avoid debacles which can be seen rising persistently over the time.

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**Graduate Attributes in Subject****>> Lifelong learning**

Content: This course broadens the horizons of the students by making them understand the intricacies of the business world and overall the economics of the country as well as the world. This learning makes them inquisitive to raise concerns and act accordingly.

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### **Qualification Description**

Content: As commerce is considered as an area where we tend to study different aspects that impact the business world like social, political, legal, economical etc., the qualification descriptors for a B.Com.programme include:

- Use the fundamentals of the programme to comprehend the vitality of the business world and make useful interpretations.
  - Use the knowledge of various procedures and identify the procedural anomalies which can make the difference in working of the organisation.
  - Apply one's disciplinary knowledge pertaining to theories and principles which to find solution to problems of business world.
  - Exhibit conversance with working on qualitative as well as quantitative data, along with working on some software in order to familiarise them with the interpretations of results and coming to sound conclusions through critical judgments.
  - Demonstrate interdisciplinary knowledge in different fields like human resources, economics, statistical methods, international business, legal framework existing in the country and its comparison with International standards etc.
  - Demonstrate comprehensive knowledge about current topics and the scholarly research pertaining to chosen areas, also techniques and skills required to comprehend the contemporary issues.
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### **Programme Learning Outcome in course**

Content: B.Com Programme offers a deep dive into various facets of commerce and business. The curriculum of B.Com degree provides a carefully selected subject combination of Accountancy, Management, Finance, Marketing and Law. The programme will be able to make the students blend theoretical concepts and practices, furthering students with a broader skill set and a fresh perspective to nurture them to face the bold, innovative solutions for modern-day challenges in commerce and business. This programme will be able to give insight to the students of the day to day commercial procedures for becoming leaders and assets for an organization.

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### **Graduate Attributes in Subject**

#### **>> Self-directed learning**

Content: This programme enables the student to self evaluate the current situation through learning experiences and take necessary action in rectifying the sequence of events if needed.

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**Business Laws**  
**(BCCP03)**  
**Core Course - (CC) Credit:6**

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## Course Objective(2-3)

To impart basic knowledge of the important business laws relevant for conduct of general business activities in physical and virtual spaces along with relevant case laws.

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### Course Learning Outcomes

CO1: To understand basic aspects of contracts for making the agreements, contracts and subsequently enter valid business propositions.

CO2: To handle the execution of special contracts used in different types of business.

CO3: To equip the students about the legitimate rights and obligations under The Sale of Goods Act

CO4: To enable with skills to initiate entrepreneurial ventures as LLP

CO5: To understand the fundamentals of Internet based legal activities under The Information and Technology Act.

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### Unit 1

#### **Unit I: The Indian Contract Act, 1872**

- a) Contract – meaning, characteristics and kinds
  - b) Essentials of valid contract - Offer and acceptance, consideration, contractual capacity, free consent, legality of objects.
  - c) Void agreements
  - d) Discharge of contract – modes of discharge including breach and its remedies.
  - e) Quasi – contracts
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### Unit 2

#### **Unit II: Special Contracts**

- a) Contract of Indemnity and Guarantee
  - b) Contract of Bailment and Pledge
  - c) Contract of Agency
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### Unit 3

#### **Unit III: The Sale of Goods Act, 1930**

- a) Contract of sale, meaning and difference between sale and agreement to sell.
- b) Conditions and warranties
- c) Transfer of ownership in goods including sale by non-owners

- d) Performance of contract of sale
  - e) Unpaid seller – meaning and rights of an unpaid seller against the goods.
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#### Unit 4

### **Unit IV: The Limited Liability Partnership Act, 2008**

- a) Salient Features of LLP
  - b) Difference between LLP and Partnership, LLP and Company
  - c) LLP Agreement
  - d) Nature of LLP
  - e) Partners and Designated Partners
  - f) Incorporation Document
  - g) Incorporation by Registration, Registered office of LLP and change therein
  - h) Change of name
  - i) Partners and their Relations
  - j) Extent and limitation of liability of LLP and partners
  - k) Whistle blowing
  - l) Taxation of LLP
  - m) Conversion of LLP
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#### Unit 5

### **Unit V: The Information Technology Act 2000**

- a) Definitions under the Act
  - b) Digital signature
  - c) Electronic governance
  - d) Attribution, acknowledgement and dispatch of electronic records
  - e) Regulation of certifying authorities
  - f) Digital signatures certificates
  - g) Duties of subscribers
  - h) Penalties and adjudication
  - i) Offences
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#### References

- Singh, Avtar, *The Principles of Mercantile Law*, Eastern Book Company, Lucknow.
- Sharma, J.P. and Kanojia S, *Business Laws*, Bharat Law House Pvt. Ltd., New Delhi.
- Sharma, J.P. and Kanojia S, *Vyavsayik Sanniyam*, Delhi University Hindi Cell.(For Hindi)
- Chadha P R *Business Law*, Galgotia Publishing Company, New Delhi
- Tulsian P.C., *Business Law*, Tata McGraw Hill, New Delhi.

#### Additional Resources:

- Maheshwari & Maheshwari, *Business Law*, National Publishing House, New Delhi.
- *Information Technology Rules 2000 with Information Technology Act 2000*, Taxmann Publications Pvt. Ltd., New Delhi.
- Kuchhal M C, *Business Laws*, Vikas Publishing House, New Delhi

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## Keywords

The Sale of Goods Act, 1930

The Limited Liability Partnership Act, 2008

**The Indian Contract Act, 1872**

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## Business Mathematics & Statistics (BCCP08) Core Course - (CC) Credit:6

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### Course Learning Outcomes

- a. Enhance the proficiency in using different mathematical tools (matrices, calculus, linear programming, and mathematics of finance) in solving daily life problems.
- b. Develop an understanding of the various statistical measures, tools, and techniques in solving real life business and economic problems.
- c. Acquire proficiency in comprehending quantitative information, processing and analysing it to aid in diverse situations related to business and economics.

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### Unit 1

Unit I: Business Mathematics

**Matrices:** Definition and types; Algebra of matrices; Applications of matrix operations to simple business and economic problems; Calculation of values of determinants up to third order; Finding inverse of a matrix through determinant method; Solution of system of linear equations up to three variables.

**Differential Calculus:** Mathematical functions and their types – linear, quadratic, polynomial; Concepts of limits and continuity of a function; Concept and rules of differentiation; applications of differentiation- elasticity of demand and supply, Maxima and Minima of functions relating to cost, revenue and profit.

**Basic Mathematics of Finance:** Simple and Compound interest (including continuous compounding); Rates of interest- nominal and effective and their inter-relationships; Compounding and discounting of a sum using different types of rates.

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## Unit 2

### **Unit II: Uni-variate Analysis**

Measures of Central Tendency: Arithmetic mean, Geometric mean, Harmonic mean- Properties and applications. Median and Partition values (quartiles, deciles, percentiles), Mode.

Measures of Dispersion: absolute and relative- Range, Quartile deviation, Mean deviation, Standard deviation and their coefficients; Properties of Standard deviation/Variance.

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## Unit 3

### **Unit III: Bi-variate Analysis**

Simple and Linear Correlation analysis: Meaning, Measurement (Karl Pearson's co-efficient and Spearman's Rank correlation) and Properties.

Simple and Linear Regression Analysis: Regression equations and estimation; properties of Regression coefficients; Relationship between correlation and regression.

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## Unit 4

### **Unit IV: Index Numbers**

Meaning and uses; Construction of index numbers: Aggregatives and average of relatives – simple and weighted; Tests of adequacy of index numbers; Computation and uses of Consumer Price Index (CPI).

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## Unit 5

### **Unit V: Time Series**

Components, additive and multiplicative models; Trend analysis- moving averages and method of least squares (linear trend).

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## Unit 6

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## References

1. Levin, Richard, and Rubin, David S. *Statistics for Management*. New Delhi: Prentice Hall of India.
2. Gupta, S.C. *Fundamental of Statistics*. Himalaya Publishing House
6. Vohra, N.D. *Business Mathematics and Statistics*. McGraw Hill Education (India) Pvt Ltd.



7. Thukral, J.K. *Business Mathematics and Statistics*. Maximax Publications

8. Bhardwaj, R.S. *Business Mathematics and Statistics*. Scholar Tech Press.

**Additional Resources:**

Spiegel, M.R. *Theory and Problems of Statistics*. Schaum's Outline Series. McGraw Hill Publishing Co.

3. Dowling, E.T. *Mathematics for Economics*. Schaum's Outlines Series, McGraw Hill Publishing Co.

4. Budnick, P. *Applied Mathematics*. McGraw Hill Publishing Co.

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## Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

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## Assessment Methods

1.

The students will be familiarized with software (Commonly used Statistical Packages) and the statistical and other functions contained therein related to formation of frequency distributions and calculations of averages, measures of dispersion, correlation and regression co-efficients, CPI, BSE SENSEX&NSE NIFTY. This will be evaluated through internal assessment.

2.

Internal assessment will include 10 marks for practical exam, 10 marks for class tests/assignments, and 5 marks for attendance.

3.

There shall be 4 Credit Hrs. for Lectures + one Credit Hr. (Two Practical Periods per week per batch) for Practical Lab + one credit Hr. for Tutorials (per group)

4.

Use of simple calculator is allowed.

5.

Proofs of theorems/ formulae are not required.

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## Keywords

**Matrices, Differential Calculus, Basic Mathematics of Finance, Uni-variate Analysis, Bi-variate Analysis, Index Numbers, Time Series**

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## **Business Organization & Management (BCCPO7) Core Course - (CC) Credit:6**

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### Course Learning Outcomes

#### **Course Outcomes:**

- Learning business activities to compete in competitive world.
- Understanding business environment and entrepreneurship.
- Practicing the process of management's four functions: planning, organizing, leading, and controlling.
- Understanding role of motivation in business.
- Evaluating the modern working environment.

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## Unit 1

### **Unit I Introduction to Business Organizations and Management**

Meaning and Role of Organizations and Management in our lives; relationship between Organization and Management; Overview of Functions of Management ; Multiple perspectives on business organizations: Consumers, Employees, Entrepreneurs, Community / Society at large; Perspective as a Student & Researcher: Underlying disciplines; Ownership Forms; Business Formats- Brick & Mortar; Click; Brick & Click; Franchising Location & Scale: Local, National, Global; Micro, small, Medium, Large

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## Unit 2

### **Unit II: Business Environment & Entrepreneurship**

Meaning, Layers (Micro / Immediate, Meso/ Intermediate, Macro and International) and

Characteristics of Business Friendly Environment; The ideals of business ethics, social responsibility and conscientious commerce; Business and Social Entrepreneurship as a process of Opportunity / problem recognition and their realization / resolution

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## Unit 3

### **Unit III: Planning, Controlling& Organizing**

Planning: Meaning of Project, Strategic and Operations Planning; Decision-making: Process and Techniques; Organizing: Orderly division of labour& specialization; organizational structures and organograms (staffed / manned structures: Traditional and Modern Relationship Between Planning & Control; Financial, Quality and Operating Standards/ Controls. Role of norms and exemplary behaviours

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## Unit 4

### **Unit IV: Directing**

Motivation: Needs, Incentives & Rewards, Equity (Maslow and Herzberg Models only) ; Leadership and Followership: Meaning and Importance; Organization-wide leadership ; Communication: Meaning and Importance; determinants of effectiveness

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## Unit 5

**Unit V:** Subaltern Management Ideas e.g. from India; Diversity & Inclusion, Democracy and Sociocracy at Work; Freelancing, Flexi-time and Work from Home; Co-sharing / Co-working

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**Company Laws**  
**(BCCP04)**  
**Core Course - (CC) Credit:6**

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## Course Objective(2-3)

The objective of the course is to impart basic knowledge of the provisions of the Companies Act 2013 to understand the conduct of business as per legal framework provided in the country. Case studies involving issues in company law are required to be discussed.

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### Course Learning Outcomes

CO1: To understand the rules and the broader procedural aspects involved in different types of companies covering the Companies Act 2013.

CO2: To comprehend and appropriately use the basic legal documents essential for operations and management of company.

CO3: To enable the students to distinguish between varied company processes, meetings and decisions.

CO4: To equip the students with framework of dividend distribution and role of auditors in a company.

CO5: To follow and evaluate working of depositories and their functions for working in stock market.

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### Unit 1

#### **UNIT I: Introduction**

#### **15 Lectures**

Meaning and characteristics of a company; Lifting of corporate veil; Administration of Company Law including National Company Law Tribunal (NCLT), National Company Law Appellate Tribunal (NCLAT), Special Courts]; Types of companies including private and public company, government company, foreign company, one person company, small company, associate company, dormant company and producer company; Association not for profit; Illegal association; Formation of company, promoters, their legal position, pre incorporation contract and Online registration of a company.

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### Unit 2

#### **UNIT II: Documents**

#### **15 Lectures**

Memorandum of Association and its alteration, Articles of Association and its alteration, Doctrine of constructive notice and indoor management; Prospectus: shelf and red herring prospectus, misstatement in prospectus; Book building; Issue, allotment and forfeiture of share, call on shares; Issue of sweat capital; employee stock option; Issue of bonus shares; Transfer and transmission of shares, buyback and D-Mat system.

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### Unit 3

#### **UNIT III: Management**

#### **15 Lectures**

Classification of directors; Director Identity Number (DIN); Appointment , removal of directors; Legal positions, powers and duties ; Key managerial personnel, managing director, manager Committee of board of directors- audit committee, nomination and remuneration committee, stakeholder relationship committee and corporate social responsibility committee.

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### Unit 4

**UNIT IV: Company Meetings:****10 Lectures**

Meetings of shareholders and board; Types of meeting, convening and conduct of meetings, requisites of a valid meeting-notice, agenda, chairman, quorum, proxy, resolutions, minutes; postal ballot, meeting through video conferencing, e-voting.

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## Unit 5

**UNIT V: Dividends, Audit and Winding Up**

Provisions relating to payment of dividend; Company Audit; Provisions relating to audit, Auditors' qualification, appointment, rotation of auditors, auditors' report, Concept and modes of winding up; Liquidator; National company Law Tribunal (NCLT); Appellate Tribunal (NCLAT), Special Courts; Relevant provisions of Insolvency and Bankruptcy Code 2016.

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## References

- Gower, LCB, *Principles of Modern company Law*, Stevens & Sons, London.
- Hanningan, Brenda, *Company Law*, Oxford University Press, U.K.
- Sharma, J.P., *An Easy Approach to Corporate Laws*, Ane Books Pvt. Ltd., New Delhi
- Kuchhal M C, *Corporate Laws*, Shri Mahaveer Book Depot, New Delhi.

## Additional Resources:

- Ramaiya, *A Guide to Companies Act*, LexisNexis, Wadhwa and Buttersworth.
  - Kannal, S., & V.S. Sowrirajan, *Company Law Procedure*, Taxman's Allied Services (P) Ltd., New Delhi.
  - Singh, Harpal, *Indian Company Law*, Galgotia Publishing, Delhi.
  - *Companies Act and Corporate Laws*, Bharat Law House Pvt Ltd, New Delhi.
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## Keywords

Lifting of corporate veil

National Company Law Appellate Tribunal (NCLAT)

Memorandum of Association

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**Corporate Accounting**  
**(BCCP06)**  
**Core Course - (CC) Credit:6**

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**Course Learning Outcomes:**

After completing the course, the student will be able to:

CO1: Develop an understanding of accounting for share capital and debentures

CO2: Preparing financial statements of a company

CO3: Develop understanding of accounting for Investments

CO4: Understand the accounting for amalgamation of companies

CO5: Preparing consolidated balance sheet for Holding company

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**Unit 1****UNIT 1          Accounting For Share Capital and Debentures          12**

- Introduction to issue of shares
- Issue of rights and Bonus shares, ESOPs and buyback of shares
- Redemption of Preference shares, Redemption of debentures: sinking fund, open market purchase and conversion of debentures

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**Unit 2****uNIT 2          Financial Statements of a Company          12**

- Preparation of Statement of Profit and Loss and Balance Sheet in accordance with the provisions of the existing Companies Act (Excluding Managerial Remuneration)
- Cash Flow Statements: Meaning, Usefulness, Preparation of a cash flow statement in accordance with Accounting Standard 3(Revised) issued by the Institute of Chartered Accountants of India. (Only indirect method), Limitations of cash flow statement.

Concept of Statement of changes in equity

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**Unit 3****NIT 3          Accounting for Investments          12**

- Meaning, Classification of investments
- Cost of investments and valuation
- Income from investments, Carrying amount of investments
- Investment Properties
- Disposal and Reclassification of investments

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**Unit 4****UNIT 4          Amalgamation of Companies          12**

- Concept of Purchase Consideration
- Accounting for Amalgamation of Companies (excluding inter-company transactions and holdings) and external reconstruction

- Accounting for Internal Reconstruction (excluding preparation of scheme for internal reconstruction).

## Unit 5

### UNIT 5 Accounts of Holding Companies/ Parent Companies

12

- Preparation of consolidated balance sheet with one subsidiary company.

## References

### Readings

- J R Monga: Fundamentals of Corporate Accounting. Mayur Paper Backs, New Delhi
  - Bhushan Kumar Goyal: Corporate Accounting Taxman
  - S N Maheshwari: Corporate Accounting Vikas Publishing House
  - Tulsian P C : Corporate Accounting, S Chand & Co. New Delhi
  - Ashok Sehgal , Deepak Sehgal: Corporate Accounting Taxman
- Shukla Grewal ,Gupta S.C Corporate Accounting Schand & Co . New Delhi

### Additional Resources:

Hanif M, Mukherjee A corporate Accounting Mc Graw Hill

## Teaching Learning Process

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Develop an understanding of accounting for share capital and debentures	Theory/ numerical with examples
2	Preparing financial statements of a company	Theory/ numerical with examples
3	Develop understanding of accounting for Investments	Theory/ numerical with examples
4	Understand the accounting for amalgamation of companies	Theory/ numerical with examples
5	Preparing consolidated balance sheet for Holding company	Theory/ numerical with examples

## Assessment Methods

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

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## Keywords

### Unit 1

Key words: issue of shares, redemption of shares, debentures, underwriting

### Unit 2

Key words: Gross Profit, Net profit, Investing activities, financing activities, cash flow from operations

### Unit 3

Key words: investment valuation, reclassification, cost of investment

### Unit 4

Key words: Purchase consideration, net asset method, statement of affairs, deficiency account

### Unit 5

Key words: balance sheet, holding company, Subsidiary Company

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## **Cost Accounting (BCCP02) Core Course - (CC) Credit:6**

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### Course Learning Outcomes

**OBJECTIVES:** To provide an in depth study of the Cost Accounting Principles for identification, analysis and classification of cost components and cost ascertainment by various costing methods for planning, control and managerial decision making.

#### **Course outcomes:**

CO1: Ability to understand thoroughly the conceptual framework of Cost Accounting; identification of differences between financial and cost accounting; cost concept and elements of cost; preparation of cost sheet.

CO2: Understanding in detail the accounting and control of material and labour cost.

CO3: Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item as overheads.

CO4: Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them.

CO5: Basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits.

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### Unit 1

#### **Unit 1: Introduction (6 Lectures)**

Meaning, scope, objectives and advantages of cost accounting; Difference between financial and sheet. Role of a cost accountant in an organization.

cost accounting. Cost concepts and classifications, Elements of cost, Preparation of Cost



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## Unit 2

### **Unit II: Elements of Cost: Material and Labour**

**(11 + 5 Lectures)**

(a) *Materials*: Material/inventory control techniques. Accounting and control of purchases, storage and issue of materials. Inventory systems, Methods of pricing of materials issues — FIFO, LIFO, Simple Average, Weighted Average, Replacement, Standard Cost; Physical Verification, Accounting treatment and control of losses — Wastage, scrap, spoilage and defectives

(b) *Labour*: Accounting and Control of labour cost. Time keeping and time booking. Concept and treatment of idle time, over time, labour turnover and fringe benefits.

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## Unit 3

### **Unit III: Elements of Cost: Overheads**

**(10 Lectures)**

Classification, allocation, apportionment and absorption of overheads Under- and over-absorption; Capacity Levels and Costs; Treatments of certain items in costing like interest on capital, packing expenses, bad debts, research and development expenses, Activity based costing.

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## Unit 4

### **Unit IV: Methods of Costing**

**(20 Lectures)**

Unit costing, Job costing, Contract costing, Process costing (process losses, valuation of work-in-progress,). Service costing (only transport).

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## Unit 5

### **Unit V: Cost Accounting Book-Keeping Systems**

**(8 Lectures)**

A brief introduction to integral and non-integral system of book-keeping;Reconciliation of cost and financial accounts profit.

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## References

Suggested Readings:

1. Lal, Jawahar, and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.
2. Nigam, B.M. Lall, and Jain, I.C. Cost Accounting: Principles, Methods and techniques. PHI Pvt. Ltd, New Delhi.
3. Singh, Surender. Elements of Cost Accounting-KitabMahal, Allahabad/New Delhi.
4. Jhamb, H. V. Fundamentals of Cost Accounting. Ane Books Pvt Ltd, New Delhi
5. Arora, M.N. Cost Accounting-principles and practice. Vikas Publishing House, New Delhi.
6. Shukla, M.C., Grewal, T.S., and Gupta, M.P. Cost Accounting. Text and Problems. S.Chand& Co. Ltd. New Delhi.
7. Jain, S.P., and Narang, K.L. Cost Accounting, Principles and Methods. Kalyani Publishers, Jalandhar.
8. Maheshwari, S. N., & Mittal, S.N. Cost Accounting. Theory and Problems. ShriMahabir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

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## Assessment Methods

### Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcomes	Teaching and Learning Activity	Assessment Tasks
1.	Describe the conceptual framework of Cost Accounting, identification of differences between financial and cost accounting; cost concept and elements of cost; preparation of cost sheet.	Theory+Numerical	Class participation, Presentation, test, End Semester Exam
2.	Understanding in detail the accounting and control of material and labour cost	Practical	Class participation, Presentation, test, End Semester Exam
3.	Develop ability to understand classification, allocation, apportionment and absorption of overheads in cost determination; under and over absorption of overheads; treatment of various item as overheads	Numerical + Analytical and Theoretical cases	Class participation, Presentation, test, End Semester Exam
4.	Develop ability to calculate the cost of products, jobs, contracts, processes and services after understanding the basic concepts and processes involved in them	Theory +Numerical	Class participation, Presentation, End Semester Exam
5.	Basic understanding of cost accounting book keeping systems and reconciliation of cost and financial account profits	Theory + Numerical	Class participation, Presentation, End Semester Exam

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## Keywords

UNIT 1:

UNIT 2:

UNIT 3:

UNIT 4:

UNIT 5:

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## Core Course - (CC) Credit:6

### Course Learning Outcomes

#### Course Learning Outcomes:

After completing the course, the student will be able to:

- CO1: Describe an understanding of theoretical and practical framework of financial accounting
- CO2: Explain important concepts relating to income determination
- CO3: Develop understanding of accounting for hire purchase transactions and leases.
- CO4: Understand the accounting of Dependent Inland branches and departmental accounting
- CO5: Preparing accounts for dissolution of a partnership firm
- CO6: Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.

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### Unit 1

#### **UNIT 1 Introduction 15**

- **Theoretical Framework**
  - o Conceptual Framework and Concepts, Conventions and Principles of Accounting
  - o Introduction to latest accounting standards in India - IndAS
- **Practical Framework**
  - o Preparation of Financial Statements of Sole Proprietorship: Manufacturing, Trading, Profit and loss account and Balance Sheet with adjustments
  - o Preparation of Financial Statements of not for profit organization

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### Unit 2

#### **UNIT 2 Concepts related to income determination 10**

- Depreciation
  - o Concept, Features, factors
  - o Other similar terms: Depletion and Amortisation
  - o Methods of Depreciation:
    - § Straight Line Method (SLM)
    - § Written Down Value Method (WDV)
    - § Change of method as per latest accounting standards only
  - o Difference between SLM and WDV; Advantages of SLM and WDV

- Inventories: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average

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### Unit 3

#### **UNIT 3 Accounting for Hire purchase 10**

- o Calculation of Interest, Partial and Full Repossession
- o Stock & Debtors System

(Numerical questions for annual, semi-annual, quarterly and monthly basis)

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### Unit 4

#### **UNIT 4 Accounting for Dependent Inland Branches 10**

- **Accounting for Dependent Inland Branches**

- o Accounting aspects, Debtors system, stock and debtors system (Excluding branch final accounts and wholesale basis system and Independent Branches)

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### Unit 5

#### **UNIT 5 Accounting for Dissolution of Partnership Firm 15**

Accounting for Dissolution of Partnership Firm including Insolvency of partners (Excluding sale to a limited company and piecemeal distribution)

#### **Option to UNIT 5 Computerized Accounting System Practical Lab**

- Computerized Accounting System: computerized accounts by using any popular accounting software: Creating a company; Configure and Features settings; Creating Accounting Ledgers and Groups, Creating Stock Items and Groups; Vouchers Entry; Generating Reports – Cash Book, Ledger Accounts, Trail Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement, Selecting and Shutting a Company; Backup and Restore of Data of a Company

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### References

- 1 J R Monga : Basic Financial Accounting Mayur Publication
- 2 Goyal B K : Basic Financial Accounting, Taxmann
- 3 Ashok Sehgal Deepak Sehgal: Fundamentals of Financial Accounting, Taxman
- 4 T S Grewal : Introduction to Accounting, S Chand and Company
- 5 Jawahar Lal and Seema srivastava: Financial Accounting,

- 6 Mukherjee Hanif Financial Accounting Mc Graw Hill
- 7 Goyal V.K & Goyal Ruchi Financial Accounting PHI

#### **Additional Resources:**

- 1 Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach.*: Publisher Wiley
- 2 Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.
- 3 jMarshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited
- 4 Charles T Horngreen, Gart L Sundem, John A Elliot and Donna R Philbrick : *Introduction to Financial Accounting*, Pearson

#### **5 Wild J John Financial Accounting Mc Graw Hill**

## Notes

- Latest Accounting Standards to be followed
  - There shall be 4 credit hours for lectures + one credit hour (Two Practical Periods per week per batch) for practical lab + one credit hour for tutorials (per group)
  - Examination scheme for computerized accounting system – Practical for 20 marks. The practical exam will be of one hour
  - Theory exam shall carry 80 marks and will be of 2 ½ hours in case Computerized Accounting System is opted
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## Teaching Learning Process

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Describe an understanding of theoretical and practical framework of financial accounting	Theory/ numerical with examples
2	Explain important concepts relating to income determination	Theory/ numerical with examples
3	Develop understanding of accounting for hire purchase transactions	Theory/ numerical with examples
4	Understand the accounting of Dependent Inland branches	Theory/ numerical with examples
5	Preparing accounts for dissolution of a partnership firm	Theory/ numerical with examples
6	Develop the skill of preparation of trading and profit and loss account and balance sheet using computerized accounting.	Practical Lab Lectures

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## Assessment Methods

Class participation, Presentation, Practical's, Viva/ test, End Semester Exam

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## Keywords

Unit 1

Key words : Concept, Convention, Accounting Standards, Financial statements

Unit2

Key words : Depreciation, Inventory, Depletion, Amortisation

Unit 3

Key words: Hire Purchaser, Hire Vendor, Goods Repossessed Account, Partial repossession

Unit4

Key words: Debtors Account, Branch Account, Branch Adjustment Account

Unit 5

Key words: Realization account, Partner's Current Account, Partner's Capital Account

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## **Income-Tax Law & Practice (BCCP05) Core Course - (CC) Credit:6**

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### Course Learning Outcomes

#### Course learning outcomes

On completion of this course the students should be able to :

- Understand the basic concepts in the law of income tax
- Determine the residential status of different persons
- Define the scope of income
- Identify the five heads in which income is categories
- calculate income under all five heads
- Understand clubbing provisions
- Aggregate income after set-off and carry forward of losses
- Understand the deductions allowed and not allowed under income tax act
- Understand the meaning and impact of agricultural income on tax liability
- Compute taxable income and tax liability of individuals
- Should be able to file online return of income

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### Unit 1

#### Unit 1: Introduction

*Basic concepts:*Income; agricultural income; person, assessee; assessment year; previous year;Gross total income; total income; maximum marginal rate of tax; Permanent Account Number (PAN)

*Residential status;* Scope of total income on the basis of residential status

Exempted income under section 10

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### Unit 2

#### Unit 2: Computation of income under different heads-1

Income from Salaries; Income from house property

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### Unit 3

### **Unit 3: Computation of income under different heads-2**

Profits and gains of business or profession; Capital gains; Income from other sources

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#### Unit 4

### **Unit 4: Total income and tax computation**

Income of other persons included in assessee's total income; aggregation of income and set-off and carry forward of losses; deductions from gross total income; rebates and reliefs

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#### Unit 5

### **Unit 5: Computation of total individuals and firms**

Tax liability of individual and firm

Preparation of return of income; filing of returns: manually, online filing of returns of income & TDS; provision and procedures of compulsory on-line filing of returns for specified assesses.

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#### References

##### **Suggested readings**

1. Singhania, Vinod K. and Monica Singhania. *Students' Guide to Income Tax, University Edition*. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja, Girish and Ravi Gupta. *Systematic Approach to Income Tax*. Bharat Law House, Delhi.

##### **Journals**

1. *Income Tax Reports*. Company Law Institute of India Pvt. Ltd., Chennai.
2. Taxman. Taxman Allied Services Pvt. Ltd., New Delhi.
3. *Current Tax Reporter*. Current Tax Reporter, Jodhpur.

##### **Software**

1. Vinod Kumar Singhania, e-filing of Income Tax Returns and Computation of Tax, Taxmann Publication Pvt. Ltd, New Delhi. Latest version
  2. 'Excel Utility' available at [incometaxindiaefiling.gov.in](http://incometaxindiaefiling.gov.in)
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## Teaching Learning Process

### **Teaching Learning Process**

Classroom lectures, Case studies, Presentations, Online filing

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## Assessment Methods

### Assessment Methods

End semester examination; Class participation; Assignments; Class tests

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## Keywords

### Keywords

- Assessment year
  - Previous year
  - Assessee
  - Person
  - Finance act
  - Income
  - Agricultural income
  - Resident
  - Non-resident
  - Standard deduction
  - Allowances
  - Perquisite
  - Deemed ownership
  - Capital gain
  - Relative
  - Annual value
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## **Auditing and Corporate Governance (BCDSE04) Discipline Specific Elective - (DSE) Credit:6**

## Course Objective(2-3)

To provide knowledge of auditing principles and techniques and to familiarize the students with the understanding of issues and practices of corporate governance in the global and Indian context including case studies.

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### Course Learning Outcomes

CO1: To differentiate between different aspects of auditing especially for internal check, internal control and for overall corporate governance.



CO2: To understand the concept of corporate governance in organisations and its essence for management. CO3: To provide and assimilate information leading to failure of organisation and corporate scams. CO4: To comprehend the governance framework for an organisation provided by different regulatory bodies in India and Abroad. CO5: To recognise the essence of ethics in business for long term survival of business.

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### Unit 1

Unit I: Auditing

10 Lectures

Basic Principles and Techniques; Classification of Audit, Audit Planning, Internal Control – Internal Check and Internal Audit; Audit Procedure – Vouching and verification of Assets & Liabilities; Company Auditor- Qualifications and disqualifications, Appointment, Rotation, Removal, Remuneration, Rights and Duties; Auditor's Report- Contents and Types, Liabilities of Statutory Auditors under the Companies Act 2013.

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### Unit 2

Unit II: Special Areas of Audit

5 Lectures

## **Cost audit, Tax audit and Management audit; Recent Trends in Auditing: Basic considerations of audit in EDP Environment; Relevant Auditing and Assurance Standards (AASs).**

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### Unit 3

Unit III: Corporate Governance Framework in India

15 Lectures

Initiatives- Confederation of Indian Industry (CII) (1997), Kumar Mangalam Birla (1999), NR Narayana Murthy Committee (2005) and Uday Kotak Committee (2017).

Regulatory framework- Securities and Exchange Board of India (SEBI) (1999), relevant provisions of Companies Act, 2013 and Listing Obligations and Disclosure Requirements Regulations (LODR), 2015.

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### Unit 4

Unit IV: Major Corporate Governance Failure

15 Lectures

BCCI (UK), Maxwell Communication (UK), Enron (USA), World.Com (USA), Andersen Worldwide (USA), Vivendi (France), Harshad Mehta Scam, Satyam Computer Services Ltd, Kingfisher Airlines and PNB Heist; Common Governance Problems Noticed in various Corporate Failures; Codes and Standards on Corporate Governance; Initiatives in India.

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### Unit 5

Morality and Ethics; Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee; Concept of Corporate Philanthropy, CSR, CR, Corporate Sustainability; Environmental Aspect of CSR; CSR provision under the Companies Act 2013, CSR Committees; CSR Reporting; CSR Models, Drivers of CSR, Codes and Standards on CSR, Global Reporting Initiatives, ISO 26000

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### References

- Institute of Chartered Accountants of India, Auditing and Assurance Standards, ICAI, NewDelhi, Relevant Publications of ICAI on Auditing(CARO).
- Bob Tricker, Corporate Governance-Principles, Policies, and Practice (Indian Edition), Oxford University Press, NewDelhi.
- Sharma, J.P., Corporate Governance, Business Ethics, and CSR, Ane Books Pvt Ltd, NewDelhi.
- Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.

**Additional Resources:**

- Ghatalia, S.V., Practical Auditing, Allied Publishers Private Ltd., New Delhi
- Singh, A. K. and Gupta Lovleen, Auditing Theory and Practice, Galgotia Publishing Company.
- Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, NewDelhi.
- Rani, Geeta D., and R.K. Mishra, Corporate Governance- Theory and Practice, Excel Books, New Delhi.

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## Keywords

### **Auditing**

#### **Corporate Governance Framework in India**

Business Ethics and CSR

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## **Banking & Insurance (DSE) (BCDSE14) Discipline Specific Elective - (DSE) Credit:6**

### Course Objective(2-3)

**Objective:** To impart knowledge about the basic principles of the banking and insurance.

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#### Course Learning Outcomes

**CO1 - To understand the meaning and scope of Banking with functions of Banks and their role into banking.**

**CO2 - To familiarize with regard to operations of Banking and various services and benefits.**

**CO3 - To get an insight of lending operations of banking and causes of NPA into banking sector.**

**CO4 - To acquaint students with the concept of Insurance through functions and fundamental principles of Insurance.**

**CO5 - To enable students to understand the types of Insurance and Regulatory framework of Insurance.**

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Unit 1

**Unit I:**

Origin of banking: Definition and function of banks, banker and customer relationship, general and special types of customers.

Types of Deposits: Types of banks in India; Role of Foreign Banks in India; Advantages and Disadvantages of Foreign banks, Road Map for Foreign Banks in India; India's approach to Banking Sector reforms; Achievements of financial sector reforms and areas of concern, Credit Allocation Policies of Commercial banks, Credit Market Reforms.

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Unit 2

**Unit II:**

Operations of Banking: Cheque: definition, features and types of cheque; Endorsement: meaning and essentials of a valid endorsement, types of endorsement; Era of Internet Banking and its benefits, Mobile Banking, Home banking, Virtual Banking, Electronic Clearing System (ECS), E-payments, Electronic Fund Transfer (EFT), E-money, Safeguard for internet banking, Critical comparison of traditional banking methods and e-banking; Balance Sheet of a Bank, special items of a Balance Sheet, off Balance Sheet Items; Anti-money Laundering Guidelines.

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Unit 3

**Unit III:**

Loans and Advances: Principles of sound lending, Types of loans and advances, Advances against various securities; Securitization of Standard Assets; Basel Accord: merits and weaknesses of the Basel II, Basel III; NPA: Meaning, causes of NPA, Impact of NPA on Banking Sector; Insolvency and Banking Code 2016; objectives & features.

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Unit 4

**Unit IV:**

Concept of Insurance: Characteristics, Functions of Insurance, Fundamental Principles of Insurance: Indemnity, Insurable Interest, Utmost Goodfaith, Proximate Cause, Contribution, Subrogation, Economic Function; Reinsurance and Co-insurance: features, objectives, methods; Bancassurance: features, merits.

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Unit 5

**Unit V:**

Types of Insurance, Life and Non Life: Features, needs, policies of different types of Insurance, Control of Malpractices and Misselling, Negligence, Loss Assessment and Loss control, Computation of Insurance Premium, Dematerialisation of Insurance Policies; Regulatory Framework of Insurance: IRDA Act 1999; Objectives of IRDA, Composition of IRDA, Duties, Powers and Functions of IRDA; Role of IRDA: Delegation of Powers, establishment of Insurance Advisory Committee, Power to make Regulations.

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References

1. Bhasin, Niti, *Indian Financial System: Evolution and Present Structure*, New Century Publication
2. Suneja, H.R. *Practical and Law of Banking*. Himalaya Publishing House
3. Mishra, M.N. *Principles and Practices of Insurance*. Sultan Chand and Sons

#### Additional Resources:

1. Agarwal, O.P. *Banking and Insurance*. Himalaya Publishing House
2. Vaughan, E.J. and Vaughan, T. *Fundamentals of Risk and Insurance*. Wiley & Sons

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## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the different aspects of Banking and the roles of Banks into Banking.	Lectures
2	Examining the operation of Banking and different services provided by Banks.	Lectures
3	Critically examining NPA's and the causes of NPA	Lectures
4	Explaining the concept & the fundamental principles of Insurance and.	Lectures
5	Analyzing the regulatory framework of Insurance and its types.	Lectures

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## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Analyzing the different aspects of Banking and the roles of Banks into Banking.	Class Participation, Test/Assignment-End Semester Examination
2	Examining the operation of Banking and different services provided by Banks.	Class Participation, Test/Assignment-End Semester Examination
3	Critically examining NPA's and the causes of NPA	Class Participation, Test/Assignment-End Semester Examination
4	Explaining the concept & the fundamental principles of Insurance and.	Class Participation, Test/Assignment-End Semester Examination
5	Analyzing the regulatory framework of Insurance and its types.	Class Participation, Test/Assignment-End Semester Examination

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## Keywords

Banking, Insurance, Bank Deposits, Types of Banks, NPA's, Life and Non-Life Insurance, Regulatory framework of Insurance.

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## **Computerized Accounting System (BCDSE15) Discipline Specific Elective - (DSE) Credit:6**

### Course Learning Outcomes

The students will be able to understand Computerised Accounting System environment

The students will be able to create Computerised Accounting System structure for a business firm

The students will be able to record day to day transactions in Computerised Accounting System

The students will be able to make necessary tax adjustments while recording transactions

The students will be able to generate Accounting Reports for analysis and decision making

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### Unit 1

#### **Unit-1:Computerised Accounting System:**

Computerised Accounting Systems: Basics of Computerised accounting systems; Difference between manual and computerized Accounting system; factors affecting selection of suitable Computerised accounting software; Procurement and installation of Computerised accounting software;

Using any popular accounting software:Create, Select, shut, and delete a Company; setting security features of company; Date and Period features; Configure and Features settings; Backup and Restore data of a Company

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### Unit 2

#### **Unit-2:Creating Masters:**

Creating Accounting Ledgers and Groups: Single Create Vs. Multiple Create, creating ledger under a group and entering opening balance

Creating Stock Items and Groups: Creating Unit of Measurement, creating Stock Groups using Single or multiple create feature under an existing group, creating Stock items using Single or multiple feature under an existing group

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### Unit 3

#### **Unit-3:Voucher Entry**

Types of vouchers; selection of voucher type for transections; Vouchers Entry: Voucher Number and date settings, Voucher entry with more than one debit or credit accounts, Editing and deleting a voucher, Printing of Voucher and Cheque.

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### Unit 4

**Unit-4:Taxation and Generating Reports:**

**Taxation:** Accounting for Tax Deducted at Source, Tax Collected at Source, and Goods and Service Tax

**Generating Reports:** Cash Book, Ledger Accounts, Trial Balance, Profit and Loss Account, Balance Sheet, Funds Flow Statement, Cash Flow Statement

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## Unit 5

**Unit-5:Auditing:**

Auditing in Computerized Accounting system: Statutory Audit, Voucher verification, Verification of related party transaction, CAAT: Various Tools

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## Unit 6

## Practical

1.

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2.

There shall be a practical examination of 100 Marks (Practical-75 Marks, Class Test-10 Marks and Work Book- 10 Marks and attendance -5 marks) and duration of Examination shall be 3 Hrs.

3.

There shall be Four Lectures per class and 4 Practical periods per batch to be taught in computer Lab.

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## References

**Tally ERP 9 Training Guide – 4th, Edition. Ashok K Nadhani. Publisher: BPB Publications Tally ERP 9 book advanced user. Publisher: Swayam Publication ([www.tallyerp9book.com](http://www.tallyerp9book.com))**

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**Teaching Learning Process**

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

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**Keywords**

**Computerised Accounting System, Taxation, Auditing**

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**Consumer Protection  
(BCDSE05)  
Discipline Specific Elective - (DSE) Credit:6**

**Course Objective(2-3)**

This paper seeks to familiarize the students with their rights and responsibilities as a consumer, the social framework of consumer rights and legal framework of protecting consumer rights. The student should be able to comprehend the business firms' interface with consumers and the consumer related regulatory and business environment.

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**Course Learning Outcomes**

The student is expected to become an aware and responsible consumer in the market place and society capable of taking actions to defend his/her rights and contributing to the development of the society, community and industry. This paper also prepares students for jobs in customer care function of business, non-governmental organisations, research, consumer helplines, legal and mediation.

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**Unit 1**

**Introduction (12 Hours)**

**Consumer and Markets:** Concept of Consumer, Nature of markets: online and offline, urban and rural; Concept of Price in Retail and Wholesale, Maximum Retail Price (MRP), Fair Price, Grey Market, GST, ethical and legal aspects of misleading advertisements and deceptive packaging.

**Experiencing and Voicing Dissatisfaction:** Consumer buying process, Alternatives available to Dissatisfied Consumers; Forms of Complaint to a Business, Making a complaint heard by the business, Conciliation and Intermediation for out-of-court Redressal.

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**Unit 2**

**The Consumer Protection Act,1986 (12 Hours)**

**Objectives and Basic Concepts:** Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

**Organizational set-up under the Consumer Protection Act:** Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

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**Unit 3**

**Grievance Redressal Mechanism under the CPA, 1986 (12 Hours)**

**Filing and handling of Complaints:** Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

**Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:** Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity; Education; Defective Products; Unfair Trade Practices.

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#### Unit 4

#### Industry Regulators and Consumer Complaint Redressal Mechanism

(12 Hours)

Banking Ombudsman; Insurance Ombudsman; Telecommunication: TRAI; Food Products: FSSAI; Advertising Standard Council of India; Real Estate Regulatory Authority

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#### Unit 5

#### Consumerism

(12 Hours)

**Consumer Movement in India:** Evolution of Consumer Movement in India, Formation of

consumer organizations and their role in consumer protection, Recent Developments in Consumer Protection in India, National Consumer Helpline, Citizen Charter, Product testing

**Quality and Standardisation:** Voluntary and Mandatory standards; Role of BIS, Indian Standards Mark (ISI), Hallmarking, Licensing and Surveillance, consumer grievance redressal under the BIS Act, 2016; Ag-mark, Overview of ISO

**Note: Unit 2 and 3 refers to the Consumer Protection Act, 1986. Any change in law would be added appropriately after the new law is notified**

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#### References

1. Aggarwal V. K. (2018) *Consumer Protection: Law and Practice*, Bharat Law House, Delhi.
2. Kapoor Sheetal, (2018) *Consumer Protection*, Galgotia Publishing Company, Delhi.
3. Rajya Laxmi Rao, (2012) *Consumer is King*, 3<sup>rd</sup> Ed. Universal Law Publishing Company
4. Sharma, Deepa, (2011) *Consumer Protection and Grievance-Redress in India* (LAP LAMBERT, Germany)
5. The Consumer Protection Act, 1986
6. The Bureau of Indian Standards, 2016
7. The Food Safety and Standards Act, 2005.
8. The Competition Act, 2002



**Additional Resources:**

1. Choudhary, R. N. (2005) *Consumer Protection: Law and Practice*. 5<sup>th</sup> Ed. Bharat Law House, Delhi.
2. Consumer Voice Magazine
3. E-books :- [www.consumereducation.in](http://www.consumereducation.in)
4. Empowering Consumers e-book, [www.consumeraffairs.nic.in](http://www.consumeraffairs.nic.in)
5. ebook, [www.bis.org](http://www.bis.org)
6. [www.ncdrc.nic.in](http://www.ncdrc.nic.in)
7. [www.delhistatecommission.nic.in](http://www.delhistatecommission.nic.in)

**Note: Latest edition of the books should be used**

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## **Corporate Tax Planning (BCDSE18) Discipline Specific Elective - (DSE) Credit:6**

### Course Learning Outcomes

#### Course learning outcomes

On completion of this course the students should be able to :

- Differentiate between various Tax Planning concepts
- Understand the procedure of assessment of corporate assesses
- Devise the strategy for Tax planning in respect of a new business
- Comprehend the Income Tax provisions relevant for financial management decisions
- Decipher the tax factors relevant for Managerial decisions
- Understand the implications of sale of Scientific research assets
- Develop pay packages for employees
- Recognize the relevant Tax provisions for Non-resident Indians
- Understand how to claim relief for doubly Tax income
- Understand the procedure for obtaining advance rulings
- Devise Tax neutral strategies for Business re-organizations

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### Unit 1

#### Unit 1

- Tax planning, tax management, tax evasion, tax avoidance
- Types of companies
- Residential status of companies and tax incidence
- Tax liability and minimum alternate tax.

- Carry forward and set off of losses in case of certain companies
- Deductions available to corporate assesses.
- Tax on distributed profits.
- Units of Mutual funds

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## Unit 2

### Unit 2

- Tax planning with reference to setting up of a new business
- Location of Business, nature of business, form of organization
- Tax panning with reference to financial management decision – Capital structure, dividend and bonus shares
- Tax planning with reference to sale of scientific research assets

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## Unit 3

### Unit 3

- Tax planning with reference to specific management decisions –
- Make or buy, own or lease, repair or replace
- Tax planning with reference to receipt of insurance compensation

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## Unit 4

### Unit 4

- Double taxation relief
- Provisions regulating transfer pricing, computation of Arm's length pricing
- Advance rulings
- Advance pricing agreement

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## Unit 5

### Unit 5

Tax planning with reference to business restructuring: Amalgamation; Demerger; Slump sale; Conversion of company into LLP; Transfer of assets between holding and subsidiary companies

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## References

### Suggested Readings:

1. Singhanian. Vinod K. and Singhanian. Monica. Corporate Tax planning. Taxmann Publications Pvt. Ltd., New Delhi.
2. Ahuja. Girish. and Gupta. Ravi. *Corporate Tax Planning and Management*. Bharat Law House, Delhi.
3. Acharya. Shuklendra and Gurha. M.G. *Tax Planning under Direct taxes*. Modern Law Publications, Allahabad.
4. Mittial. D.P. *Law of Transfer Pricing*. Taxmann Publications Pvt. Ltd., New Delhi
5. IAS-12 and AS-22.
6. Ghosh. T.P. *IFRSs*. Taxmann Publications Pvt. Ltd., New Delhi.

### Journals

1. Income Tax Reports. Company Law Institute of India Pvt. Ltd., Chennai.

2. *Taxman*. Taxman Allied Services Pvt. Ltd., New Delhi.

3. *Current Tax Reporter*. Current Tax Reporter. Jodhpur

**Note: Latest edition of text books may be used.**

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## Teaching Learning Process

### Teaching Learning Process

Classroom lectures, Case studies, Presentations

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## Assessment Methods

### Assessment Methods

End semester examination; Class participation; Assignments; Class tests

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## Keywords

### Keywords:

- Tax planning
- Tax evasion
- Minimum alternate tax
- Corporate dividend tax
- Advance ruling
- Double taxation avoidance
- Non residents
- Amalgamation
- Demerger

## Course Learning Outcomes

### Course Outcomes:

Discussing the importance of effective documentation in business.  
Understanding traditional methods of documentation.  
Understanding importance of modern documentation methods.  
Learning business documentation with real cases.  
Understanding complexities with field project work.

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### Unit 1

**Unit I: Meaning, Typology and the Elements in the Process of Documentation** Meaning and Importance (Costs & Rewards) of Documentation in Business; Typology of Documentation- Form / Environment: Digital and Paper Documentation; Nature: Legal/ Mandatory and Voluntary; Purpose: Evidence, Reference, Record/ Archival; Expiry: Standing / Long-term, Short-term, Instantaneous; Content: Text, Images, Drawings & Designs, Maps, Sound, Video; Design: Pro forma, Standardized; Custom Design Specificity: General, All Purpose, Industry Specific e.g. Medical Documentation, HR Documentation, International Trade Documentation, Educational Sector Documentation, Library Documentation, Engineering Documentation, etc.; Elements in the Process: Requirements Engineering, Design & Development; Implementation; Evaluation; Revision

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### Unit 2

#### Unit II: Documentation in Non-Digital Environment

Pro formas and Forms- design, development, printing and inventory; Document printing and inventory management – Economic Ordering Quantity, Safe-keeping; Creating, Storing/ Archiving, Labelling / Barcoding/ Scanning, Retrieving Folders/ Documents ; Physical Documentation Infrastructure and Services e.g. Plagiarism/ IPR Audit, Security Audit

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### Unit 3

#### Unit III: Documentation in Digital Environment

Dematerialisation and Document Database; Document Access Control and Data Privacy; Data User Interface and User Rights – e.g. Read Only, Edit / Modify, Download, Upload, Payment Mechanism, etc.; Digital Documentation Infrastructure and Services e.g. Plagiarism/ IPR Audit, Security Audit

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### Unit 4

#### Unit IV: Case Studies on Digital and Non digital Documentation for Industrial / Functional Verticals

Educational/ Academic Documentation; Medical Record Documentation; HR Records Documentation; Domestic and International Trade Documentation

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### Unit 5

#### Unit V: Project Work

Project Work on Digital and Non digital Documentation for the chosen Industrial / Functional Verticals

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**Financial Markets, Institutions and Services  
(BCDSE13)  
Discipline Specific Elective - (DSE) Credit:6**

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**Course Objective(2-3)**

Objective: To provide students an overview of financial markets & institutions in India and familiarize them with important fee and fund based financial services.

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**Course Learning Outcomes**

- CO1 – To understand the meaning and scope of Financial Markets as well as Institutions in India.**
  - CO2 – To familiarize the students with the concepts of Money Market and Capital Market**
  - CO3 - To Explain Commercial Banking and it's Current developments.**
  - CO4 - To acquaint the students with the concept of Non-Banking Financial Companies (NBFC's)**
  - CO5 - To examine the Financial Services Industry**
- 

**Unit 1**

**Unit-I:**

**An Introduction to Financial System, Components, Financial System and Economic Development, Financial intermediation, An overview of Indian financial system since 1951, Financial Sector Reforms since liberalization 1990-91.**

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**Unit 2**

**Unit-II:**

**Financial Markets: Money Market – functions, organization and instruments. Role of central bank in money market. Indian Money Market – an overview.**

**Capital Markets –Introduction, role and functions. Components of Capital market. Cash markets- Equity and Debt, Depository (NSDL, CDSL). Primary and Secondary Markets –NSE, BSE, NIFTY, SENSEX. Role of Stock Exchanges in India. SEBI and Investor Protection.**

## **Unit-III:**

**Financial Institutions: Commercial banking – introduction, classification, its role in financing-commercial and consumer, recent developments like MUDRA financing, problem of NPAs, Bankruptcy and Insolvency Act, Financial Inclusion.**

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## **UNIT IV:**

**Life and non-life insurance companies in India: public and private. Mutual Funds – Introduction and their role in capital market development. Types of mutual fund schemes (open ended vs close ended, Equity, Debt, Hybrid schemes and ETFs. Non-banking financial companies (NBFCs).**

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## **Unit-V:**

**Overview of financial services industry. Merchant banking – pre and post issue management, underwriting. Regulatory framework relating to merchant banking in India. Consumer and Housing finance, Venture Capital Finance, Credit Rating.**

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## **References**

1. Bhole, L.M., et. al. Financial Institutions and Markets . Tata McGraw Hill Publishing Company.
2. Khan, M.Y, Indian Financial System –Theory and Practice, Vikas Publishing House.
3. Kumar, V., Gupta, K., Kaur, M., Financial Markets, Institutions and Financial Services, Taxmann's Publications.
4. Khan and Jain, Financial Services, Tata McGraw Hill.

## **Additional Resources:**

1. Bhole, L.M., Financial Markets and Institutions. Tata McGraw Hill Publishing Company.
2. Sharma, G.L., & Singh, Y.P., Contemporary Issues in Finance and Taxation, Academic Foundation, Delhi.

## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the meaning and scope of Financial Markets as well as Intuitions in India.	Lectures
2	Familiarizing the students with the concepts of Money Market and Capital Market	Lectures
3	Explaining Commercial Banking and it's Current developments.	Lectures
4	Acquainting the students with the concept of Non-Banking Financial Companies (NBFC's)	Lectures
5	Examining the Financial Services Industry	Lectures

## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Understanding the meaning and scope of Financial Markets as well as Intuitions in India.	Class Participation, Class Test/Assignment/Project Work,End Semester Examination
2	Familiarizing the students with the concepts of Money Market and Capital Market	Class Participation, Class Test/Assignment/Project Work-End Semester Examination
3	Explaining Commercial Banking and it's Current developments.	Class Participation, Class Test/Assignment/Project Work-End Semester Examination
4	Acquainting the students with the concept of Non-Banking Financial Companies (NBFC's)	Class Participation, Class Test/ Assignment/Project Work-End Semester Examination
5	Examining the Financial Services Industry	Class Participation Assignment-End Semester Examination

## Keywords

Financial System, Financial Markets, Money Market, Capital Markets, Financial Institutions, Commercial Banking, Life and Non-Life Insurance, Financial Services Industry, Merchant Banking

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## Financial Reporting & Analysis (BCDSE06) Discipline Specific Elective - (DSE) Credit:6

### Course Learning Outcomes

**Course Learning Outcomes:** After completing the course, the student will be able to

**CO1**-Describe the conceptual framework of financial reporting

**CO2**-Understand the components of financial statements

**CO3**-Explain various elements of financial statements such as assets, liabilities, revenues, expense, losses, and gains.

**CO4**-Analyze and interpret financial statements

**CO5**- Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, Human resource reporting and Integrated Reporting

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### Unit 1

#### Unit I-INTRODUCTION

12

- Concept and objectives of financial reporting,
- Users of financial reports,
- Conceptual Framework for financial reporting,
- Application of Indian Accounting Standards

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### Unit 2

#### Unit II-UNDERSTANDING FINANCIAL STATEMENTS

(Theoretical framework)

12

- Introduction,
- Financial Statements: Balance sheet, Statement of Profit and Loss, Cash flow statement, Statement of changes in Equity
- Additional Disclosure statements: Need for additional statements,
  - o Auditor's Report,
  - o Directors' Report,



- o Electronic Dissemination of Information

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### Unit 3

#### **Unit-III- Elements of Financial Statements**

**12**

- Inventory- Concept and Valuation,
- Property, Plant and Equipment,
- Leases,
- Liabilities,
- Revenues, Expenses, Gains and losses

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### Unit 4

#### **Unit IV- Analysis and Interpretation of Financial Statements**

**12**

- Characteristics of Good Financial Statements,
- Best Practices-Applicable to all Companies (Case study based)

Ratio Analysis – Liquidity, Activity, Solvency and Profitability Ratios, Financial Statement Variation by type of industry, Financial ratios used in Annual reports, Graphing financial information

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### Unit 5

#### **Unit V-Emerging Trends in Reporting**

**12**

- Accounting for E-commerce business – Introduction, elements of e-commerce transactions, business models, classification of e-commerce websites, revenue recognition and measurement of costs
- Human resource reporting – Introduction, Models, Implications of Human capital reporting, limitations and HRR in India (Theory only)
- Integrated Reporting – Meaning, Purpose, Salient features of framework

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### References

#### **Readings**

- Lal, Jawahar and Gauba, Sucheta. *Financial Reporting and Analysis*. Himalaya Publishing House, Mumbai
- Sapra Ritu and Chawla Kanika *Financial Reporting and Analysis. Wisdom Publications , Delhi*.
- Bhattacharya K Ashish corporate financial Reporting and analysis PHI learning

#### **Additional Resources:**

- Lawrence Revsine, Daniel W. Collins, W. Bruce Johnson, H. Fred Mittelstaedt. *Financial Reporting and Analysis*. McGraw Hill Education
- Gibson, C. H., *Financial reporting and analysis*. Nelson Education.
- R.K. Mautz and William G. May, *Financial Disclosure in a Competitive Economy*, Financial Executive Research Foundation, USA.
- George J. Benston et. Al, *World Financial Reporting*, Oxford University Press.

**Note: Latest edition of the readings may be used.**

## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching and Learning Activity
1.	Describe the conceptual framework of financial reporting	Theory
2.	Understand the components of financial statements	Theory
3.	Explain various elements of financial statements such as assets, liabilities, revenues, expense, losses, and gains.	Theory/Numerical
4.	Analyze and interpret financial statements	Numerical / Case analysis
5.	Gain understanding of emerging areas in financial reporting - Accounting for E-commerce business, Human resource reporting and Integrated Reporting	Theory

## Assessment Methods

Class participation, Presentation, test, End Semester Exam

## Keywords

Unit 1

Key words: Accounting Standards, financial reporting meaning and use, Concepts.

Unit 2

Key words: Profit and Loss Account, Cash flow, Final Accounts, Reports

Unit 3

Key words: Inventory, Property plant and equipment, Lease

Unit 4

Key words: Cases, Ratio Analysis, Quick Ratio, Debtors turnover ratio, Graphical analysis

Unit 5

Key words: Human Resource Accounting and Reporting, Integrated Reporting, Reporting for E commerce business

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**Fundamentals of Financial Management  
(BCDSE11)  
Discipline Specific Elective - (DSE) Credit:6**

**Course Objective(2-3)**

To familiarize the students with the basic principles and practice of financial management.

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**Course Learning Outcomes**

**CO1 – Explaining the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return**

**CO2 – Analyzing Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.**

**CO3 – Examining various Capital structure theories and estimating cost of capital**

**CO4 – Critically examining basic Theories and policies of Dividend**

**CO5 - Estimating working capital along with an overview of cash receivables and inventory management.**

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**Unit 1**

**Unit I: Introduction**

Nature, scope and objectives of financial management, Time value of money, Risk and return

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**Unit 2**

**Unit II: Capital Budgeting**

The Capital Budgeting Process, Cash Flow Estimation, Payback Period Method, Accounting Rate of Return, Net Present Value (NPV), Net Terminal Value, Internal Rate of Return (IRR), Profitability Index.

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**Unit 3**

### Unit III: Cost of Capital and Financing Decision

Sources of long-term financing, Estimation of components of cost of capital, Methods for calculating Cost of Equity, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average Cost of Capital (WACC). Capital Structure- Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating , Financial and Combined Leverage. Determinants of Capital Structure.

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#### Unit 4

### Unit IV: Dividend Decision

Theories for relevance and irrelevance of dividend decision for corporate valuation- Walter's Model, Gordon's Model, MM Approach, Forms of dividend payment and Determinants of Dividend policy.

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#### Unit 5

### Unit V: Working Capital Decision

Concepts of Working Capital, Operating & Cash Cycles, sources of short-term finance, working capital estimation, cash management, receivables management, inventory management.

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#### References

1. Horne, Van., James, C., and John, Wachowicz. *Fundamentals of Financial Management*. Pearson Education.
2. Tripathi, Vanita, *Basic Financial Management* Taxmann Publications.
3. Singh, Preeti. *Financial Management*. Ane Books Pvt. Ltd, New Delhi
4. Pandey, I M. *Essentials of Financial Management*. Vikas Publications
5. Singh, Surender and Kaur, Rajeev, *Basic Financial Management*, Mayur Paperbacks

#### Additional Resources:

1. Chandra, P. *Financial Management-Theory and Practice.*, Tata McGraw Hill
2. Khan, M.Y. and Jain P.K. *Financial management: Text and Problems*. Tata McGraw Hill
3. Singh, J.K. *Financial Management- Theory & Practice*, Galgotia Publishing Company

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## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	<b>Understanding the nature, scope and objective of financial management, along with Time Value of Money, Risk &amp; Return</b>	Lectures
2	<b>Analyzing Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.</b>	Lectures
3	<b>Calculating Specific Cost of Capital and WACC and critically examine Basic theories and determinants of Capital Structure</b>	Lectures
4	<b>Examining basic Theories and policies of Dividend</b>	Lectures
5	<b>Estimating working capital and Examining Cash, Receivables and Inventory Management.</b>	Lectures

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## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Understanding the nature, scope and objective of financial management, along with Time Value of Money, Risk & Return	Class Participation, Test/Assignment-End Semester Examination
2	Analyzing Capital Budgeting Process and Techniques including NPV, IRR and Profitability Index.	Class Participation, Test/Assignment-End Semester Examination
3	Calculating Specific Cost of Capital and WACC and critically examine Basic theories and determinants of Capital Structure	Class Participation, Test/Assignment-End Semester Examination
4	Examining basic Theories and policies of Dividend	Class Participation, Test/Assignment-End Semester Examination
5	Estimating working capital and Examining Cash, Receivables and Inventory Management.	Class Participation, Test/Assignment-End Semester Examination

## Keywords

Financial Management, Time Value of Money, Risk and Return, Capital Budgeting, Capital Structure, Dividend Decisions, Working Capital Management

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## Fundamentals of Investment (BCDSE12) Discipline Specific Elective - (DSE) Credit:6

## Course Objective(2-3)

**Objective:** To familiarize the students with different investment alternatives, introduce them to the basics of their analysis, valuation and investor protection.

## Course Learning Outcomes

**CO1 – Introduce Investment Environment and concept of Return & Risk.**

**CO2 –Develop the understanding of Bond valuation & role of Credit Rating agencies.**

**CO3 – Develop the understanding of Equity analysis approaches.**

**CO4 – Analyze two securities portfolio using Harry Markowitz model. To introduce CAPM & Understand Mutual Funds and Financial derivatives.**

**CO5 – Critically examine Investors' protection framework.**

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### Unit 1

#### **Unit-I: The Investment Environment**

The investment decision process. Types of Investment-Commodities, Real Estate and Financial Assets. The Indian securities market, the market participants and trading of securities, security market indices, sources of financial information. Return and Risk: Concept, Calculation, Trade off between return and risk, Impact of taxes and inflation on return.

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### Unit 2

#### **Unit-II: Bond Analysis**

Bond Fundamentals, Estimating bond yields, Bond Valuation & Malkiel Theorems, bond risks and credit rating.

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### Unit 3

#### **Unit-III: Approaches to Equity Analysis**

Fundamental Analysis, Technical Analysis and Efficient Market Hypothesis, Valuation of Equity Shares using DividendDiscount model and P/E ratio model.

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### Unit 4

#### **Unit-IV: Portfolio Analysis and Financial Derivatives**

(a) Two securities Harry Markowitz Model of Portfolio Analysis and Diversification, standardCAPM. Portfolio Risk and Return.

(b) Mutual Funds

(c) overview of Financial Derivatives-Forwards, Future & Options.

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### Unit 5

#### **Unit-V: Investor Protection**

Role of SEBI and stock exchanges in investor protection; Investor grievances and their redressal system, insider trading, investors' education and awareness.

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### References

1. Tripathi, Vanita, *Fundamentals of Investments*. Taxmann.
2. Rustogi, R.P., *Fundamentals of Investment*. Sultan Chand & Sons, New Delhi.
3. Mayo, *An Introduction to Investment*. Cengage Learning.

**Note: The latest edition of text books may be used.**

### Additional Resources:

1. Videos of Eugene Fama on the history of Finance.
  2. Jones, C.P., *Investment Analysis and Management*. Wiley.
  3. Vohra, N.D., and Bagri, *Future and Options*. McGraw Hill Publishing
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## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Explain investment environment and concept of return & risk.	Lectures
2	Learning Bond valuation & role of credit rating agencies.	Lectures
3	explaining Equity Analysis Approaches.	Lectures
4	Examining two securities portfolio using Harry Markowitz Model, CAPM, Mutual funds and Financial derivatives.	Lectures
5	Understanding Investors' protection framework.	Lectures

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## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Explaining investment environment and concept of return & risk.	Class Participation, Test/Assignment-End Semester Examination
2	Learning Bond valuation & role of credit rating agencies.	Class Participation, Test/Assignment-End Semester Examination
3	explaining Equity Analysis Approaches.	Class Participation, Test/Assignment-End Semester Examination
4	Examining two securities portfolio using Harry Markowitz Model, CAPM, Mutual funds and Financial derivatives.	Class Participation, Assignment-End Semester Examination
5	Understanding Investors' protection framework.	Class Participation, Assignment-End Semester Examination

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## Keywords

Investments, bonds, equity, portfolio, diversification, investor protection, financial derivatives.

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## **Goods & Services Tax & Customs Law (BCDSE01) Discipline Specific Elective - (DSE) Credit:6**

### Course Learning Outcomes

#### Course learning outcomes

On completion of this course the student should be able to:

- Know about the pre GST regime
- Point out the defects of pre-GST regime of indirect taxes
- Understand the concept of value added tax
- connect with the genesis of goods and service tax
- Decipher the constitutional amendment carried out to install GST in India
- Comprehend the composition and working of GST council
- Know the functions of GST network
- Know the meaning of supply under GST law
- Differentiate between intra-state and inter-state supply
- Comprehend the place of supply rules
- Understand point of taxation rules
- Compute the value of supply
- Understand the reverse charge mechanism of paying GST
- Understand the schedule for payment of GST
- Understand the utilization of input tax credit
- Know the schedule for filling of GST returns
- Compute the penalty for various offences under GST law
- Penalties for offending of GST law
- Learn specific provisions relating to taxability of E-commerce transactions
- Know basic concepts of customs Act
- Able to compute the assessable value for charging customs duty.

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### Unit 1

#### Unit 1: Introduction

Constitutional framework of indirect taxes before GST (taxation powers of Union & State Government); Concept of VAT: meaning, variants and methods; Major defects in the structure of indirect taxes prior to GST; Rationale for GST; Structure of GST ( SGST, CGST, UTGST & IGST); GST Council; GST Network; State compensation mechanism.

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### Unit 2

#### Unit 2: Levy and collection of GST

Taxable event- "Supply" of goods and services; Place of supply: intra-state, inter-state, import and export; Time of supply; Valuation for GST- valuation rules; Taxation of reimbursement of expenses; Exemption from GST: Small supplies and Composition scheme; Classification of goods and services: Composite and Mixed supplies.



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## Unit 3

### **Unit 3: Input Tax Credit**

Eligible and ineligible input tax credit; Apportionment of credit and blocked credits; Tax credit in respect of capital goods; Recovery of excess tax credit; Availability of tax credit in special circumstances; Transfer of input credit (Input Service Distribution); Payment of taxes; Refund; Doctrine of unjust enrichment; TDS; TCS; Reverse Charge Mechanism; Job work.

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## Unit 4

### **Unit 4: Procedures**

Registration; Tax invoice; Credit and debit notes; Returns; Audit in GST; Assessment: Self-assessment; Summary and scrutiny.

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## Unit 5

### **Unit 5: Special Provisions**

Taxability of e-Commerce; Anti-profiteering; Avoidance of dual control.

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## Unit 6

### **Unit 6: Customs Law**

Basic concepts; Territorial waters; High seas; Types of custom duties; Valuation; Baggage rules & exemptions.

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## References

### **Suggested Readings**

1. The Central Goods and Services Tax, 2017
2. The Integrated Goods and Services Tax, 2017
3. The Union Territory Goods and Services Tax, 2017
4. The Goods and Services Tax (Compensation to States), 2017
5. The Constitution (One hundred and First Amendment) Act, 2016
6. Gupta, S.S. , GST- How to meet your obligations (April 2017), Taxmann Publications
7. Halakandhi, S., G.S.T ( Vastu and Sevakar) (Hindi) Vol-1, 2017
8. Gupta, S.S., Vastu and Sevakar, Taxmann Publications, 2017
9. Vastu and Sevakar Vidhan by Government of India
10. Singhania V. K , GST & Customs Lax, Taxmann Publication.
11. Ahuja Girish, Gupta Ravi, GST & Customes Law
12. Bansal K.M. , GST & Customs Lax, Taxmann Publication.
13. Sisodia Pushpendra, GST Law, Bharat Law house.

Note: More Readings for this paper will be notified in due course of time.

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## Teaching Learning Process

### Teaching Learning Process

Classroom lectures, Case studies, Presentations

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## Assessment Methods

### Assessment Methods

End semester examination; Class participation; Assignments; Class tests

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## Keywords

### Keywords

- State compensation cess
  - Job-work
  - E-way bill
  - Inter-state supply
  - IGST
  - SGST
  - UTGST
  - CGST
  - Supply
  - Related person
  - Distinct person
  - Value of supply
  - Bill of entry
  - Baggage
  - Electronic ledger
  - Refund
  - Registration
  - GST network
  - GST council
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## Course Learning Outcomes

- Understanding the importance of human resources and their effective management in organizations
- Exhibiting the current theory and practice of recruitment and selection. This includes but is not limited to the supply of human resources and the advantages and disadvantages of external and internal recruiting
- Explaining the importance of the performance management system in enhancing employee performance
- Recommending actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework
- Understanding modern HRM to meet changing business environment.

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### Unit 1

Nature, importance and scope of HRM, difference between HRM and HRD, competencies of HR manager, HR policies

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### Unit 2

Human resource planning—quantitative and qualitative dimensions; job analysis—job description and job specification, an overview of recruitment, selection, placement, induction, socialization of employees

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### Unit 3

Concept and importance, training and development methods, evaluating training effectiveness

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### Unit 4

Performance appraisal—meaning, objectives; job changes--transfers (meaning and reasons), promotion (meaning and basis) and demotion (meaning, causes and guiding principles); potential appraisal

Compensation—methods of wage payment, fringe benefits, incentive plans (individual, group and organization wide)

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### Unit 5

**Industrial Law  
(BCDSE10)  
Discipline Specific Elective - (DSE) Credit:6**

**Course Objective(2-3)**

To familiarize the students with the understanding and provisions of industrial related laws. Case studies and problems involving issues in industrial laws are required to be discussed.

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**Course Learning Outcomes**

CO1: To understand the schemes for labour and their benefits enacted under the Indian Legislature.

CO2: To imbibe how to extend the benefits of different schemes of insurance available for defined set of employees.

CO3: To acquaint with the basic framework of payment of just and fair wages to employees of factories, industrial establishments or other establishments.

CO4: To design and understand the calculation of bonus and its payment to employees.

CO5: To understand the legal structure provided for social welfare under the Gratuity Act 1972 and Employees Compensation Act 1923.

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**Unit 1**

**Unit I: The Employees Provident Fund & Miscellaneous Provisions Act, 1952**  
Scheme, 1995; Employees' Deposit linked Insurance Scheme.

**13 Lecturers** Definitions; Schemes under the Act – Employees' Provident Fund Scheme; Employees' Pension

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**Unit 2**

**Unit II: Employees State Insurance Act, 1948**

**13 Lectures**

Objects and Applicability of the Scheme; Definitions: Personal Injury, Factory, Manufacturing Process, Wages, Partial and Permanent Disablement; ESI Corporation, Standing Committee and Medical Benefit Council; Contributions; Adjudication of Dispute and Claims, Benefits.

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**Unit 3**

**Unit III: Payment of Wages Act, 1936**  
**Lectures**

Definitions – Employed Person, Employer, Factory, Industrial or other Establishment, Wages; Responsibility for Payment of Wages; Fixation of Wage Period; Time of Payment of Wages; Mode of Payment; Deductions from Wages and Fines.

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#### Unit 4

#### **Unit IV: The Payment of Bonus Act, 1965**

**8 Lectures**

Definitions – Accounting year, allocable surplus, available surplus, employee, employer, establishments, salary or wage; determination of bonus, calculation of bonus, eligibility for bonus, disqualifications for bonus, payment of minimum and maximum bonus, set on and set off of allocable surplus, deductions of certain amounts from bonus payable, time limit for payment of bonus.

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#### Unit 5

### **Unit V: Payment of Gratuity Act, 1972**

## **Lectures**

**8**

Applicability and non- applicability of the Act; Definitions-employee, employer, continuous service; payment of gratuity; forfeiture of gratuity; employer's duty to determine and pay gratuity; recovery of gratuity; penalties.

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#### Unit 6

#### **Unit VI: Employee's Compensation Act, 1923**

**15 Lectures** Definitions: dependent, employer, partial and total disablement, workmen, injury, accident;

employer's liability for compensation; amount of compensation; contracting; commissioner.

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#### References

- Malik, K.L., *Industrial Laws and Labour Laws*, Eastern Book Company, Lucknow.
- Sharma, J.P., *Simplified Approach to Labour Laws*, Bharat Law House (P) Ltd., New Delhi.

#### Additional Resources:

- Kumar, H.L., *Digest of Labour Cases*, Universal Law Publishing Co P Ltd, New Delhi
  - Srivastava, S.C., *Industrial Relations & Labour Laws*, Vikas Publishing House (P) Ltd
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#### Keywords

##### **Employee's Compensation Act, 1923**

Payment of Gratuity Act, 1972

##### **The Payment of Bonus Act, 1965**

Payment of Wages Act, 1936

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## Discipline Specific Elective - (DSE) Credit:6

### Course Learning Outcomes

#### Course learning outcomes

- To understand the process of Globalization and its impact on evolution and growth of International Business.
- Appreciate changing dynamics of diverse business environment.
- Analyse the theoretical dimensions of international trade and intervention measures adopted.
- Understand the concept of Balance of payment account and its components.
- Understand different forms of regional economic integration.
- Appreciate the role played by International economic organisations: WTO, IMF, WORLD BANK.
- Familiarize students to the basics of the foreign exchange rates and their determinants.
- Understand the concept of Foreign Direct Investment and its different forms.

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### Unit 1

#### Unit I

- 1. Introduction to International Business:** Globalization and its growing importance in the world economy; Impact of Globalization; International business contrasted with domestic businesses – complexities of international business; Internationalization stages and orientations; Modes of entry into International businesses.
- 2. International Business Environment:** Economic, demographic, cultural and political-legal environment

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### Unit 2

#### UNIT II

- 3. International Trade:** Theories of International trade - Absolute advantage theory, Comparative advantage theory, Factory proportion theory and Leontief paradox, Product life cycle theory, National competitive advantage theory; Tariff and Non-Tariff Barriers.
- 4. BOP:** Balance of payment account and its components

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### Unit 3

#### UNIT III

- 5. Regional Economic Integration:** Forms of regional integration; Integration efforts amongst countries in Europe, North America and Asia: EU, NAFTA and SAARC
- 6. International Economic Organizations:** WTO, World Bank and IMF

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### Unit 4

#### UNIT IV

- 7. Exchange rate Determination:** Types of Exchange rates, Factors affecting exchange rate- Relative Inflation rates, Interest rates, Relative Interest rates, Relative income levels, Government controls, Expectations etc.
- 8. Foreign Direct Investment:** Types of FDI - Greenfield investment, Brownfield investments, Mergers & Acquisition, Strategic alliances; Benefits and drawbacks of FDI

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## References

### Compulsory Readings

1. Charles, W L Hill and Jain, Arun Kumar, *International Business*, New Delhi: Tata McGraw Hill
2. Bennett, Roger. *International Business*, Delhi: Pearson
3. Daniels John. D. Lee H. Radenbaugh and David P Sullivan. *International Business*. Pearson Education.
4. Michael R. Czinkota, et al. *International Business*. Fortforth. The Dryden Press.
5. Griffin, Ricky W and Michael W Pustay- *International Business-A managerial perspective* Prentice Hall

**Note: Latest edition of the text books may be used.**

### Additional Resources:

Additional Resources:

1. RBI Report on currency & Finance, Various issues.
2. Economic Survey, Various issues
3. WTO Annual report, various reports
4. UNCTAD Reports
5. Websites: RBI, IMF, WORLD BANK, WTO.

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## Teaching Learning Process

### Teaching Learning Process

Classroom lectures, Case studies, Presentations, Class discussion

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## Assessment Methods

### Assessment Methods

End semester examination; Class participation; Assignments; Class tests

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## Keywords

Keywords

Globalization, International Business Environment, International Trade, Balance of payments, Regional Economic Integration, WTO, IMF, World Bank, Exchange rates, Foreign direct investment

## Discipline Specific Elective - (DSE) Credit:6

### Course Learning Outcomes

#### Course outcomes:

- CO1: Ability to understand thoroughly the conceptual framework of Management Accounting; identification of differences between different forms of accounting--Financial, Cost and Managerial; distinction between cost control and cost reduction.
- CO2: Understanding budgetary control system as a tool of managerial planning and control; ability to prepare various types of budget.
- CO3: Ability to understand standard costing system as a tool of managerial control; calculation of variances in respect of material and labour cost; control ratios.
- CO4: Understanding the concept of marginal cost and marginal costing; preparation of income statements using absorption and variable costing; learning of cost-volume-profit analysis and break even analysis through statements, mathematical and graphical approaches; identification of key factor and determination of profitability; determination of cost indifference point.
- CO5: Understanding the concept of relevant cost and make decisions related to different business situations using marginal costing and differential costing techniques.
- CO6: Facilitating basic understanding of different contemporary issues involved in management accounting like Responsibility Accounting, Divisional Performance Measurement and Transfer Pricing.

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### Unit 1

#### Unit 1: Introduction

(5 Lectures)

Meaning, objectives, nature and scope of management accounting, difference between different forms of accounting-- Cost, Financial and Management accounting, Cost control and Cost reduction.

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### Unit 2

#### Unit 2: Budgetary Control and Standard Costing System

(10+10 Lectures)

(a)

Budgeting and Budgetary Control: Concept of budget, budgeting and budgetary control; Objectives, merits and limitations; Budget Administration; Functional Budgets; Fixed and Flexible budgeting; Zero base budgeting; Programme and Performance budgeting.

(b)

**Standard Costing and Variance Analysis:** Meaning of standard cost and standard costing; advantages, limitations and applications; Variance Analysis – material and labour variances only; Control ratios.

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### Unit 3

#### Unit 3: Marginal Costing

(15 Lectures)

Concept of marginal cost and marginal costing; Absorption versus Variable Costing: Distinctive features and income determination; Cost-volume-profit analysis; Break-even analysis-Statements, mathematical and graphical approaches; Profit-volume ratio, angle of incidence, margin of safety, key factor, determination of cost indifference point.

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### Unit 4



**Unit 4: Decision Making****(15 Lectures)**

Steps in Decision Making Process, Concept of Relevant Costs and Benefits, Various short -term decision making situations – Fixation of selling price, Profitable product mix, Acceptance or Rejection of special/ export offers, Make or buy, Addition or Elimination of a product line, Sell or process further, Operate or shut down.

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## Unit 5

**Unit 5: Contemporary Issues in Management Accounting** (Theory Only) **(5 Lectures)**

Responsibility Accounting: Concept, Significance, Different Responsibility Centres; Divisional

Performance Measurement: Financial and Non-Financial measures; Transfer pricing

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## References

## Suggested Readings:

1.

Lal, Jawahar and Srivastava, Seema. Cost Accounting. McGraw Hill Publishing Co., New Delhi.

2.

Arora, M.N. Management Accounting. Himalaya Publishing House, New Delhi

3.

Singh, Surender. Management Accounting. PHI Learning Pvt. Limited, Delhi

4.

Khan, M. Y. and Jain, P.K. Management Accounting. Tata McGraw Hill Publishing Co., New Delhi

5.

Nigam, B.M. Lall., and Jain, I.C. Cost Accounting: Principles, Methods and techniques. PHI Pvt. Ltd, New Delhi.

6.

Jhamb, H. V. Management Accounting. Ane Books Pvt Ltd, New Delhi

7.

Maheshwari, S. N., & Mittal, S.N. Management Accounting. ShriMahabir Book Depot, New Delhi.

Note: Latest edition of text books may be used.

**Additional Resources:**

## References:

1.

Hornigren, Charles T, George Foster and Srikant M. Dattar. Cost Accounting: A Managerial Emphasis. Prentice Hall of India Ltd., New Delhi.

2.

Usry, Milton E. and Lawrence H. Hammer. Cost Accounting: Planning and Control. South Western Publishing Co.

3.

Drury, Colin. Management and Cost Accounting. Thomson Learning.

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## Assessment Methods

### Facilitating the achievement of Course Learning Outcomes

Unit No.	Course Learning Outcome	Teaching and Learning Activity	Assessment Tasks
1	Develop an understanding of the conceptual framework of Management Accounting and its basic concepts such as cost control, reduction	Theory	Class participation, Presentation, End Semester Exam
2 (a)	Understand types of budget, budgetary control	Theory with examples	Class participation, Presentation, End Semester Exam
2 (b)	Understand Standard costing, its procedures and computation of various variances	Theory/ numerical	Class participation, Presentation, End Semester Exam
3	Develop and understanding of marginal costing and computation of related methods such as break even, CVP analysis, PV ratio etc.	Theory/ numerical	Class participation, Presentation, End Semester Exam
4	Learn about relevant costs and their use in business decision-making using different costing techniques	Theory/ numerical with examples	Class participation, Presentation, End Semester Exam
5	Learn about emerging concepts such as responsibility centres, divisional performance management, transfer pricing and non-financial measures	Theory/ numerical with examples	Class participation, Presentation, End Semester Exam

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## Keywords

UNIT 1:

*management accounting, cost control, cost reduction, cost management*

UNIT 2.: *budgetary control, zero base budgeting, standard cost, variance analysis, control ratios*

UNIT 3:*marginal cost, cost-volume-profit analysis, break-even, margin of safety*

UNIT 4: *relevant costs, decision-making, pricing*

UNIT 5: *responsibility accounting, responsibility centre, divisional performance transfer pricing*

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# **Organizational Behaviour (BCDSE08)**

## **Discipline Specific Elective - (DSE) Credit:6**

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### Course Learning Outcomes

#### **Course Outcomes:**

- Demonstrating the applicability of the concept of organizational behavior to understand the behavior of people in the organization.
  - Understanding how people behaviour under different conditions and understand why people behave as they do.
  - Demonstrating how the organizational behavior can integrate in understanding the motivation (why) behind behavior of people in the organization.
  - Critically evaluating the leadership styles and strategies.
  - Critically evaluating the potential effects of organization culture and stress on organisational behaviour.
- 

### Unit 1

#### **Unit I- Introduction**

Introduction to Organisational Theories; Organisational Behaviour: concepts, determinants, challenges, opportunities; contributing disciplines of OB. Organizational Behaviour Models.

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### Unit 2

#### **Unit II- Individual Behaviour**

Personality- Type A and B, Big Five personality types, Factors influencing personality, Values and Attitudes- Concept and types of values: Terminal value and Instrumental Value. Component of attitude, job related attitudes, Learning- Concept, Learning theories, and reinforcement, Perception and Emotions- Concept, Perceptual process, Importance, Factors influencing perception, Emotional Intelligence.

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### Unit 3

#### **Unit III- Motivation and Communication**

Meaning and Importance of motivation, Theories: Maslow, Herzberg, Equity and Z Theory, Vroom's Valence - Expectancy Theory, Intrinsic motivation by Ken Thomas. Behaviour modification. Communication and Feedback, Models of Communication, Transactional Analysis, Johari Window.

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### Unit 4

#### **Unit IV- Leadership and Conflict**

Meaning and concept of Leadership, Trait theory, Transactional, Charismatic, and Transformational Leadership. Conflict, Sources of conflict, Conflict Resolution Strategies.

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### Unit 5

## Unit V- Dynamics of Organisational Behaviour

Organisational Culture- Concept and determinants of organisational culture. Organisational change- Importance, Resistance to change, Managing Change. Group Dynamics- Concepts, Types- group norms, group roles, and group cohesiveness. Stress- Individual and organisational factors to stress; Prevention and Management of stress, Work life balance.

Note: Case studies can be taught from units III, IV, and V.

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# Principles of Marketing (BCDSE02) Discipline Specific Elective - (DSE) Credit:6

## Course Learning Outcomes

- The course aims to familiarize the students with the basic concepts & principles of marketing and to develop their conceptual and analytical skills to be able to manage marketing operations of a business firm.
- To discuss and make the students understand the complexities involved in creating value through product development and pricing decisions.
- To equip the students to take effective decisions for delivering value through effective distribution strategies.
- To develop the skills among students to create value through designing of effective Promotion-Mix strategies.
- To make the students aware about the current trends in marketing to enable them to take proactive measures while taking marketing decisions.

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## Unit 1

### Introduction

**:1. Introduction:** Marketing: Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix.

**2. Marketing Environment:** Need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors – demographic, economic, natural, technological, politico-legal and socio-cultural.

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## Unit 2

**:3. Consumer Behaviour:** Need for studying consumer behaviour; Types; Stages in Consumer buying decision process; Factors influencing consumer buying decisions.

**4. Market Selection:** Market Segmentation- concept, importance, levels and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product Positioning– concept and bases. Product differentiation- concept and bases.

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### Unit 3

**5. Product Decisions:** Concept and classification; Levels of Product; Product-mix dimensions; Branding- concept, functions, types and qualities of good brand name; Packaging and Labeling- concept and functions; Product support services.

**6. New Product Development:** Product life cycle- concept and marketing strategies; New product development process.

---

### Unit 4

#### Unit 4

7. Pricing Decisions: Objectives; Factors affecting price of a product; Pricing methods; Pricing strategies.

8. Distribution Decisions: Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics – concept, importance and major logistics decisions. Wholesaling and retailing.

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### Unit 5

**9.Promotion Decisions:** Communication process; Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.

**10. Contemporary Issues in Marketing:** Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Ethical issues in marketing.

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### References

1. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). Principles of *Marketing* (17th edition). Pearson Education. Indian edition.
2. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14th ed.). Mc Graw Hill.
3. Sharma, K., & Swati Aggarwal. (2018). Principles of Marketing. Taxmann's.

#### Additional Resources:

1. Grewal, D. & Levy, M. (2017). *Marketing* (5ed.). McGraw-Hill Education.
  2. Saxena, R. (2006). *Marketing Management* (3rd ed.). Tata Mc-Graw Hill.
  3. Kotler, P., Keller, K. L., Koshy, A., & Jha, M. (2013). *Principles of Marketing: A South Asian Perspective* (13th ed.). Pearson Education.
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## Teaching Learning Process

Lectures

Case study discussions

Individual and group presentations

Projects

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## Assessment Methods

Class Tests  
Assignments  
Project evaluations  
Class Presentations

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## Keywords

Marketing  
Target market  
Need, wants, demand, value  
Product  
Price  
Distribution  
Promotion  
Segmentation  
Targeting  
Positioning  
Branding  
Packaging and Labeling  
Consumer Behaviour  
Marketing Environment

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**Training and Development  
(BCDSE17)  
Discipline Specific Elective - (DSE) Credit:6**

Course Learning Outcomes

Expose the learner to the Concept and practice of training and development in the modern organizational setting through the pedagogy of case discussions and recent experiences.

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To provide an experimental, skill-based exposure to the process of planning, organizing and

.

To implement the training system in an organisation.

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To train the students to understand the learning environment of a firm.

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To train the students to understand the learning environment of a firm.

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### Unit 1

Nature of Training and Development-Theories of Management training and development and practical application of these theories in today's' organizations, Inputs and gaps in Training, Training and Development as source of competitive advantage, Resistance to change.

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### Unit 2

The Training process, Methods of Training, Human Re-engineering, Learning curves, Managing change, Workmen Training, Re-training, Government initiatives, self-directed work teams, managing a diverse workforce , and the practical application of designing programmes in today's' environment.

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### Unit 3

Executive Development, Role of Development Officers, Administrators, Consultants, Designers and instructors; Trends towards performance management and its impact on training professionals

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### Unit 4

Evaluation of training and development programmes- statistical methods. Use of appropriate training and development software packages, Application of distance learning packages, effective training follow-up.

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### Unit 5

Career development and planning, career development programmes and counseling, group projects, Training for international assignments.

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## **Advertising, Personal selling and Salesmanship (BCSEC07) Skill-Enhancement Elective Course - (SEC) Credit:4**

### Unit 1

## **Introduction to Advertising**

Communication Process; AIDA Model, Advertising: Importance, types and objectives; DAGMAR Approach; Audience Selection; Methods of setting Advertising Budget.

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### Unit 2

## **Message and Media Decisions**

Advertising Appeals; Advertising Copy: Elements of print and broadcast advertising copy; Types of Media: Merits and Demerits; Media Scheduling.

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### Unit 3

## **Advertising Effectiveness**

Advertising Agency: Role and types. Evaluating Communication and Sales Effect; Pre and Post-testing Techniques.

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### Unit 4

## **Introduction to Personal Selling and Salesmanship**

Concept of Personal Selling and Salesmanship; Personal Selling Situations; Qualities of a Good Salesperson; Types of Salespersons; Role of Personal Selling in CRM; Career Opportunities in Selling; Measures for making selling as an attractive career; Buying Motives.

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### Unit 5

## **Personal Selling Process**

Prospecting; Pre Approach; Approach; Presentation and Demonstration; Handling of Objections; Closing the Sale; Follow-Up.

Note: All units would be having an application oriented component.

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### References

1. Sharma, Kavita (2018), *Advertising: Planning and Decision Making*, Taxmann Publication Pvt. Ltd.
2. Buskirk, R. A. B. D. Buskirk, F. A. Russell (1988), *Selling: Principles and Practices*, McGraw-Hill.
3. Gupta, Ruchi (2017), *Advertising*, Scholar Tech Press.
4. Futrell, Charles (2013), *Fundamentals of Selling*, McGraw Hill Education.

### Additional Resources:

1. Belch, G. E., M. A. Belch and Purani K. (2009), *Advertising and Promotion: An Integrated Marketing Communications Perspective*, McGraw Hill Education.
2. Kapoor, Neeru (2008), *Advertising and Personal Selling*, Pinnacle.
3. Shah, Kruti and A. D'Souza (2008), *Advertising and Promotions: An IMC Perspective*, McGraw Hill Education.
4. Castleberry, S.B. and Tanner, J. F. (2013), *Selling: Building Relationships*, McGraw Hill Education.



5. IBS Case Study Centre, [www.ibscdc.org](http://www.ibscdc.org).

**Note: Latest edition of the books should be used.**

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## Keywords

Advertising, sales management, salesmanship, media, message, effectiveness, selling process, advertising agency

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## **Collective Bargaining and Negotiation Skills (BCSEC05) Skill-Enhancement Elective Course - (SEC) Credit:4**

## Course Objective(2-3)

To promote understanding of the concept and theories of collective bargaining, and also to provide exposure to the required skills in negotiating a contract.

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### Course Learning Outcomes

CO1: To identify issues in collective bargaining, its significance.

CO2: To understand the levels, coverage and agreements of collective bargaining.

CO3: To enable to liaison in negotiations

CO4: To be able to administer the negotiation agreement and handle grievance management

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### Unit 1

#### **Unit I: Issues in Collective Bargaining**

**10 Lectures**

Meaning, Definitions and Characteristics of Collective Bargaining ; Critical Issues in Collective Bargaining; Theories of Collective Bargaining: Hick's Analysis of Wages Setting under Collective Bargaining, Conflict-choice Model of Negotiation, A Behavioural Theory of Labour Negotiation.

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### Unit 2

#### **Unit II: Collective Bargaining in India**

**15 Lectures**

Pre-requisites for successful Collective Bargaining in any Country; Collective Bargaining in Practice; Levels of Bargaining, Coverage and Duration of Agreements; Difficulties in the Bargaining Process and Administration of Agreements. Select case studies from Indian perspective.

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### Unit 3

#### **Unit III: Negotiating a Contract**

**10 Lectures**

Meaning of Negotiations, Pre-negotiation- Preparing the Charter of Demand(s), Creating the Bargaining Team, Submission of COD, Costing of Labour Contracts

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### Unit 4

#### **Unit IV: Negotiation Skills**

**15 Lectures**

Negotiation Process; Effective Negotiation-Preparing for Negotiation, Negotiating Integrative Agreements; Negotiation and Collective Bargaining- Approaches and Phases in Collective Bargaining, Coalition Bargaining and Fractional Bargaining, Impasse Resolution, Contract Ratification.

Post Negotiation-Administration of the Agreement, Grievance Management, Binding up the Wounds; Collective Bargaining & the emerging scenario.

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### References

- Venkataratnam, C. S. *Industrial Relations: Text and Cases*. Oxford University Press, Delhi.
- Salamon, Michael. *Industrial Relations--Theory & Practice*. London. Prentice Hall.

### Additional Resources:

- Dwivedi, R.S. *Managing Human Resources: Industrial Relations in Indian Enterprises*. Galgotia Publishing Company, New Delhi.
  - Edwards, P. *Industrial Relations: Theory and Practice in Britain*. Blackwell Publishing, U.K.
  - Dubey,S., Jain,P. *Collective Bargaining and negotiation Skills*. Bookage Publications.
  - Anand,K.B.,Paswan, A.K., *Collective Bargaining and negotiation Skills*.Galgotia Publishing Company
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### Keywords

**Collective Bargaining**

**Negotiation**

Grievance Management

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## **Computer Applications in Business (BCSEC02) Skill-Enhancement Elective Course - (SEC) Credit:4**

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The student should be able to handle document creation for communication.

The student should be able to make various computations in the area of accounting and finance.

The student should be able to manipulate the business data for better understanding of the business environment and decision making

The student should be able understand and apply the various database concepts and tools in the related business areas.

The student should acquire skills to create and make good presentations

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## Unit 1

### Unit 1: Word Processing

Introduction to word Processing, Word processing concepts, Use of Templates, Working with word document: Editing text, Find and replace text, Formatting,spell check, Autocorrect, Autotext; Bullets and numbering, Tabs, Paragraph Formatting, Indent, Page Formatting, Header and footer, Tables:Inserting, filling and formatting a table; Inserting Pictures and Video; Mail Merge:including linking with Database; Printing documents

Creating Business Documents using the above facilities

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## Unit 2

### Unit 2: Preparing Presentations

Basics of presentations: Slides, Fonts, Drawing, Editing; Inserting: Tables, Images, texts, Symbols, Media; Design; Transition; Animation; and Slideshow.

**Creating Business Presentations using above facilities**

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## Unit 3

### Unit 3: Spreadsheet and its Business Applications

**Spreadsheet concepts**, Managing worksheets; Formatting, Entering data, Editing, and Printing a worksheet; Handling operators in formula, Project involving multiple spreadsheets, Organizing Charts and graphs

**Spreadsheet functions:**Mathematical, Statistical, Financial, Logical, Date and Time, Lookup and reference, Database, and Text functions

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## Unit 4

### Unit 4: Creating Business Spreadsheet

**Creating spreadsheet in the area of:**Loan and Lease statement; Ratio Analysis; Payroll statements; Graphical representation of data; Frequency distribution and its statistical parameters; Correlation and Regression

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## Unit 5

### Unit 5: Database Management System

**Database Designs for Accounting and Business Applications:** Reality- Expressing the Application; Creating Initial design in Entity Relationship(ER) Model; Transforming ER Model to Relational data model concepts; Implementing RDM design using an appropriate DBMS.

**DBMS Software:** Environment; Tables; Forms; Queries; Reports; Modules;

Applying DBMS in the areas of Accounting; Managing the data records of Employees,Suppliers and Customers

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## Unit 6

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### Practical

1.

The General Purpose Software referred in this course will be notified by the University Departments every three years. If the specific features, referred in the detailed course above, is not available in that software, to that extent it will be deemed to have been modified.

2.

There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

3.

There shall be four lectures per class and 4 Practical Lab periods per batch to be taught in Computer Laboratory

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### References

1.

Fundamentals of Database Systems, 7th Edition, Elmasari, Ranez and Shamkant B. Navathe (2016), Pearson Education

2.

MS Excel 2016, Data Analysis & Business Modeling, Wayne Winston, PHI.

3.

Computer Applications in Business. Jain Hem Chand and Tiwari H. N. (2019), Taxmann

4.

Computer Applications in Business. Sharma S.K. and BansalMansi , Taxmann

5.

Computer Applications in Business. MathurShruti and Jain Pooja, Galgotia Publishing Company

#### Additional Resources:

1.

Financial Modeling, 4th edition. Simon Benninga. The MIT Press

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## Teaching Learning Process

This course is well structured and sequenced attainment of knowledge and skills. It will constitute an important aspect of teaching learning process. the course would involve lectures supported by group tutorials, open ended projects and self study.

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## Assessment Methods

There shall be a practical examination of 100 Marks (Practical-80 Marks, Viva-10 Marks and Work Book- 10 Marks) and duration of Examination shall be 3 Hrs.

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## Keywords

**Word Processing, Spreadsheet, DBMS**

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# **Cyber Crimes and Laws (BCSEC01) Skill-Enhancement Elective Course - (SEC) Credit:4**

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## Course Objective(2-3)

This paper intends to create an understanding towards the cyber crimes and to familiarize the students with the application of cyber laws in general.

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### Course Learning Outcomes

CO1: To be able to identify cyber risk associated with online activities

CO2: To prepare them for safe working in the vertical having varied access points, data sources, network and system related issues, especially in online transactions.

CO3: To enable to generate and preserve electronic evidences for personal and professional use.

CO4: To be able to work in virtual space safely and with business process or products not falling under the ambit of cyber crimes.

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### Unit 1

Unit I: Cyber Crimes

10 Lectures

Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; cyber forensic

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### Unit 2

## Unit II: Definitions under IT Act, 2000 and contemporary issues in cyber space

### 12 Lectures

Definitions under IT Act, 2000 ; Concept of Internet, Web Centric Business, E Business and its significance, Electronic Governance, Instant messaging platform, social networking sites and mobile applications, security risks with Internet of Things (IOT) ; Cyber jurisdiction, Domain name dispute and their resolution, E-forms; Data localisation and splinternet, E-Money, regulations of PPI (Pre-Payment Instruments) by RBI, Electronic Money Transfer, Privacy of Data and Secure Ways of Operation in Cyber Space.

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### Unit 3

#### Unit III: Electronic Records

10 Lectures

Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Applications and usage of electronic records and Digital Signatures in Government and its Agencies; Retention of Electronic Records, Intermediaries and their liabilities ; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

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### Unit 4

#### Unit IV: Regulatory Framework

10 Lectures

Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller's Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences; Overview of GDPR and Indian data protection regime.

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### Unit 5

#### Unit V: Case Laws

8 Lectures

- 1. Communication Device-Section 2 (ha)** of the Information Technology (Amendment) Act, 2008-'State v Mohd. Afzal and others (2003), VIIAD (Delhi) 1, 107(2003) DLT385, 2003(71) DRJ178, 2003(3) JCC1669'
- 2. Computer Network-Section 2 (j)** of the Information Technology (Amendment) Act, 2008 'Diebold System Pvt Ltd. v The Commissioner of Commercial Taxes, (2006), 144 STC, 59 (Kar)'
- 3. Electronic Record Sec. 2 (t)**-'Dharambir v Central Bureau of Investigation 148 (2008) DLT 289'
- 4. Time and Place of Dispatch and Receipt of Electronic Record-section 13**-'P.R. Transport Agency v Union of India & others, AIR 2006 All 23, 2006(1) AWC 504, ALL HC'; 'Groff v America Online, Inc., 1998 WL 307001 (1998)'
- 5. Penalty for Damage to Computer or Computer System- Section 43**-'Umashankar Sivasubramanian v ICICI Bank, 18.04.2010. (Petition No. 2462/2008)'
- 6. Tampering with Computer Source Documents-Section 65**-'Syed Asifuddin and Ors.v The State of Andhra Pradesh & Anr. 2006 (1) ALD Cri 96, 2005 CriLJ 4314'
- 7. Punishment for sending offensive messages-Sec. 66A**-'SMC Pneumatics (India) Pvt.

Ltd v Jogesh Kwatra”, Suit No. 1279/2001’

8. **Punishment for Identity Theft-Section 66C**-‘CBI v Arif Azim Case Judicial Reports (Criminal) 2003 (2) page 272’

9. **Punishment for Cheating by Personating by using Computer Resource-section 66D**- ‘National Association of Software and Service Companies (NAASCOM)v Ajay Sood. (2005) F.S.R. 38; 119 (2005) DLT 596, 2005 (30) PTC 437 Del’

10. **Punishment for Publishing or Transmitting Obscene Material in Electronic formsection 67**-‘Avnishi Bajaj v State (N.C.T.) of Delhi, (2005) 3 Comp, LJ 364 ( Del), 116(2005) DLT427, 2005(79) DRJ576’

11. **Punishment for Publishing or Transmitting of Material Containing Sexually Explicit Act, etc., in Electronic Form-Section 67A**-‘R v Graham Waddon., Southwark [Crown Court, 30/6/1999]’

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### References

- Brian, Craig. *Cyber Law: The Law of the Internet and Information Technology*. Pearson Education
- Sharma J. P., and Kanojia, Sunaina . *Cyber Laws*. Bharat Law house Pvt Ltd, New Delhi.
- Rattan, J, *Cyber Crime and Information Technology*, Bharat Law house, Pvt Ltd

### Additional Resources:

- *Information Technology Rules 2000 &Cyber Regulations Appellate Tribunal Rules 2000 with Information Technology Act 2000* Taxmann Publications Pvt. Ltd., New Delhi.
- Painttal, D. *Law of Information Technology*. Taxmann Publications Pvt. Ltd., New Delhi.

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### Keywords

**Regulatory Framework**

**Electronic Records**

**IT Act, 2000**

**Cyber Crimes**

## Course Objective(2-3)

To familiarize the students with concepts and techniques of E-Commerce.

To enhance skills for effective and contemporary applications of E- commerce.

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### Course Learning Outcomes

The student will be able to

- Understand the Foundations of e-commerce, current and emerging business models.
  - Understand the importance of security, privacy, ethical and legal issues of e-commerce.
  - Have global/local employment opportunities in various sectors
  - Understand how to meet the needs of the website visitors.
  - Familiarise themselves with basic business operations such as sales, marketing , HR etc on the web.
- 

### Unit 1

#### Unit I Introduction to E-commerce

Scope of E- commerce, E -commerce Based Activities, Technical Components of E- commerce, E -commerce Applications, Frame Work of E -commerce, Supply Chain Management, E- commerce and E-Business, M-commerce, Pure Online V/S Brick and Click business. **8 Hours**

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### Unit 2

#### Unit II Planning online business

Nature and dynamics of Internet ,electronic business models, B2B, B2C, C2C, C2B, B2G, website designing, assessing requirement for an online business, designing, developing and deploying the system. **12 Hours**

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### Unit 3

#### Unit III Technology for online business

Internet and its evolution, intranet and extranet, IT infrastructure, middleware, domain names, contents: text and integrating e -business application, components of internet information technology structure. **10 Hours**

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### Unit 4

#### Unit IV Operations of E- commerce

Online payment mechanism, electronic payment system, payment gateways, visitors to websites, tools for promoting websites, risk management options for e- payment systems. **7 Hours**



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## Unit 5

### Unit V Security and legal aspects of E-commerce

Threats in E-commerce, security of clients and service provider, cyber laws-relevant provisions of Information Technology Act 2000: offences, secure electronic records and digital signatures, penalties, adjudication.

**8 Hours**

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#### References

1. Elias M. Awad "Electronic Commerce from vision to fulfillment,' Third Edition PHI publications.
2. Agarwala, Kamlesh N., Lal, Amit and Agarwala, Deeksha. "Business on the Net: An Introduction to the whats and hows of E-commerce." Macmillan India Ltd.
3. Bajaj KK, Debjani Nag "E-Commerce. Tata McGraw Hill Company" New Delhi
4. Turban, E., et.al. "Electronic commerce: A Managerial perspective" Pearson Education Asia.
5. Diwan, Parag and Sharma, Sunil " Electronic commerce- A manager's Guide to E-Business", Vanity Books International ,Delhi
- . Dietel, Harvey M., Dietel, Paul J., and Steinbuhler Kate. E- Business and E- commerce for managers. Pearson Education.

#### Additional Resources:

1. **Information Technology Act 2000**
2. **Kumar A. " Cyber Laws" Book Age Publications, New Delhi**

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## Assessment Methods

- **Presentations**
- **Online/ Off line Quiz**
- **Micro Research Projects**
- **Group Discussion**
- **Class Tests**

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## Keywords

**e-commerce, e-payments, online banking, world wide web**

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**Entrepreneurship Development**  
**(BCSEC06)**  
**Skill-Enhancement Elective Course - (SEC) Credit:4**

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**Course Learning Outcomes**

- Understanding the concept of entrepreneurship in the context of Indian Economic scenario.
- Linking the Individual's capability and strength as a guiding factor towards entrepreneurial orientation and their commitment to act as an agent of social change through entrepreneurial participation.
- Understanding Entrepreneurial process for initiating new venture creation.
- Understanding social support system for garnering strength towards entrepreneurial preferences
- Understanding various dimensions of managing a business enterprise once it is formed.

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**Unit 1**

**Unit I- Introduction**

Entrepreneurship-concept, Functions, Need and its relevance in Indian Society; Pros and cons of Entrepreneurship; Entrepreneurship as a creative response to society's problem; Dimensions of Entrepreneurship: Intrapreneurship, social entrepreneurship; entrepreneurship and new challenges of globalization.

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**Unit 2**

**Unit II- Individual and Entrepreneurship**

Entrepreneurial competencies, Individual Risk behavior and propensity for entrepreneurship, Family and Social support for entrepreneurship, Entrepreneurial values, Attitudes and Motivation, Family business in India-Role and contribution towards growth of entrepreneurship, Entrepreneurial rewards system

---

**Unit 3**

**Unit III- Entrepreneurial Process**

Generation of Business Ideas, Opportunity sensing and Identification, Test of feasibility of business ideas, Developing a business proposal, Contents of a business plan/project report; Project Appraisal by external agencies.( Students should be taught to prepare a business plan of their choice based on the framework of opportunity sensing and Identification techniques)

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**Unit 4**

**Unit IV- Entrepreneurial Eco-System**

Socio-economic support system for entrepreneurial orientation, Public and private support system, Institutional support system-financial, marketing, technological and managerial; Social Organisations-Trade and Industry Associations, Self-help groups; Business Incubators, Angel Investors, Venture Capital, Prototype centres, Private Equity Funds; Start ups and success stories.

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**Unit 5**

**Unit V- Managerial Aspects of Business**

Managing Finance, Understanding Capital Structure; Understanding Organization structure and management of Human Resources of a new enterprise; Understanding of marketing-mix; Management of Assets (cash management); Relationship Management; Cost Management; Understanding Family Business management.

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## **Investing in Stock Markets (BCSEC04) Skill-Enhancement Elective Course - (SEC) Credit:4**

### **Course Objective(2-3)**

**Objective:** To equip students with the basic skills required to operate in stock market.

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#### **Course Learning Outcomes**

**CO1 - Understand the basics of Investing, the Investment Environment as well as Risk & Return**

**CO2 – Learn Indian securities market including the Derivatives Market.**

**CO3 - Learn EIC framework and conduct Fundamental Analysis**

**CO4 - Understand Technical Analysis**

**CO5 - Understand the Mutual funds market and learn to Invest in Mutual Funds**

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#### **Unit 1**

### **Unit-I: Basics of Investing**

**Basics of Investment & Investment Environment. Risk and Return, Instruments of Investment - Equity shares, Preference shares, Bonds and Debentures.**

**Trading in securities: Types of orders, using brokerage and Analyst recommendations.**

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#### **Unit 2**

**Unit- II: Indian Securities Market**

**An overview of Indian Securities Market: Primary Market (IPO, FPO, Private placement, Offer for sale), Secondary Market (cash market and derivative market: Futures and Options) Market Participants: Stock Broker, Investor, Depositories, Clearing House, Stock Exchanges. Role of stock exchange, Stock exchanges in India: BSE, NSE, MSEI. Security Market Indices: Nifty & Sensex, Sources of financial information.**

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### Unit 3

## Unit-III: Fundamental Analysis

Top down and bottom up approaches, Analysis of international & domestic economic scenario, Industry analysis, Company analysis (Quality of management, financial analysis :Both Annual and Quarterly, Income statement analysis, position statement analysis including key financial ratios, Cash flow statement analysis, Industry market ratios: PE, PEG, Price over sales, Price over book value, EVA), Understanding Shareholding pattern of the company.

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### Unit 4

## Unit-IV: Technical Analysis

Trading rules (credit balance theory, confidence index, filter rules, market breath, advances vs declines and charting (use of historic prices, simple moving average and MACD) basic and advanced interactive charts. Do's & Don'ts of investing in markets.

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### Unit 5

## Unit-V: Investing in Mutual Funds

**Concept and background on Mutual Funds: Advantages, Disadvantages of investing in Mutual Funds, Types of Mutual funds: Open ended, close ended, equity, debt, hybrid, money market, and entry load vs. exit load funds. Factors affecting choice of mutual funds. CRISIL mutual fund ranking and its usage, calculation and use of Net Asset Value.**

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### References

1. Vanita Tripathi & Neeti Pawar, Investing in Stock Markets, Taxmann's Publication
2. Madura, Jeff, Personal Finance, Pearson
3. Vinod Kumar and Raj Sethi Nangia, Investing in Stock Markets, Ane books

### Additional Resources:

1. Chandra, Prasanna. Investment Analysis and Portfolio Management, Tata McGraw Hill
2. Gurman and Jochnk, Fundamentals of Investing, Pearworth
3. Damodar Asvanath, Investment Validation Tools and Technique for Determining Mutual Funds

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## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching and Learning Activity
1	Understanding the basics of Investing, the Investment Environment and the Indian securities market	Lectures
2	Learning Indian securities market including the Derivatives Market.	Lectures
3	Learning EIC framework and conducting Fundamental Analysis	Lectures
4	Understanding Technical Analysis	Lectures
5	Understanding the Mutual funds market and learning to Invest in Mutual Funds	Lectures

## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Examining the basics of Investing, the Investment Environment and the Indian securities market	Class Participation, Test/Assignment-End Semester Examination
2	Learning Indian securities market including the Derivatives Market.	Class Participation, Test/Assignment-End Semester Examination
3	Learning EIC framework and conducting Fundamental Analysis	Class Test/Assignment-End Semester Examination
4	Analyzing Technical Analysis	Class Participation, Assignment-End Semester Examination
5	Examining the Mutual funds market and learning to Invest in Mutual Funds	Class Participation, Assignment-End Semester Examination

## Keywords

Investments, Indian Securities Market, Primary Market, Secondary Market, Derivatives market, EIC Framework  
 Fundamental Analysis, Technical Analysis, Mutual Funds

## Course Objective(2-3)

**Objective: To familiarize the students with different aspects of financial planning like savings, investment, taxation, insurance & retirement planning and to develop necessary skills to become a successful financial planner.**

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### Course Learning Outcomes

**CO1 - To understand the meaning and relevance of Financial Planning, Time Value of Money & Process of Financial planning.**

**CO2 - To Explain the concept of Investment Planning and its methods.**

**CO3 – To Examine the concept of Personal Tax Planning.**

**CO4 - Analyze Insurance Planning and Retirement planning and its relevance.**

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### Unit 1

#### Unit 1: Introduction to Financial Planning

Financial goals, Time value of money, steps of financial planning, personal finance/loans, education loan, car loan & home loan schemes. Introduction of savings, benefits of savings, management of spending & financial discipline, Net banking and UPI, digital wallets, security and precautions against Ponzi schemes and online frauds such as phishing, credit card cloning, skimming etc.

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### Unit 2

#### Unit: 2 Investment planning

Process and objectives of investment, Concept and measurement of return & risk for various assets class, Measurement of portfolio risk and return, Diversification & Portfolio formation. Real estate, financial derivatives & Commodity market in India. Mutual fund schemes including SIP.

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### Unit 3

#### Unit 3: Personal Tax Planning

Tax Structure in India for personal taxation, Steps of Personal tax planning, Exemptions and deductions for individuals, tax avoidance versus tax evasion.

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### Unit 4

#### Unit 4: Insurance Planning and Retirement planning:

Need for Protection planning. Risk of mortality, health, disability and property. Importance of Insurance: life and non-life insurance schemes. Retirement Planning Goals, Process of retirement planning, Pension plans available in India, Reverse mortgage, New Pension Scheme.

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## References

- 1. Financial Planning: A Ready Reckoner July 2017 by Madhu Sinha Mc Graw Hill**
- 2. Introduction to Financial Planning (4th Edition 2017) – 2017 by Indian Institute of Banking & Finance**

### Additional Resources:

- 1. Pandit, Amar *The Only Financial Planning Book that You Will Ever Need*, Network 18 Publications Ltd
  - 2. Lets Talk Money: You've Worked Hard for It, Now Make It Work for You July 2018 by Monika Halan
- 

## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching & Learning Activity
1	Understanding the meaning and relevance of Financial Planning, Time Value of Money & Process of Financial planning.	Lectures
2	Explaining the concept of Investment Planning and its methods.	Lectures
3	Examining the concept of Personal Tax Planning.	Lectures
4	Analyzing Insurance Planning and Retirement planning and its relevance	Lectures

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## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Examining the meaning and relevance of Financial Planning, Time Value of Money & Process of Financial planning.	Class Participation, Class Test/Assignment/ Project Work-End Semester Examination
2	Explaining the concept of Investment Planning and its methods.	Class Participation, Class Test/Assignment-End Semester Examination
3	Examining the concept of Personal Tax Planning.	Class Participation/ Class Test/ Assignment/ Project Work-End Semester Examination
4	Analyzing Insurance Planning and Retirement planning and its relevance	Class Participation, Assignment-End Semester Examination

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## Keywords

Personal Finance, Financial Planning, Investment Planning, Personal Tax Planning, Insurance Planning and Retirement Planning

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# Personal Tax Planning (BCSEC08) Skill-Enhancement Elective Course - (SEC) Credit:4

## Course Objective(2-3)

To provide basic knowledge of Income Tax and its planning to students in easily comprehensible manner with a view to equip them to use the legitimate tool of planning in their economic life

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### Course Learning Outcomes

On completion of this course the students should be able to :

- Understand the concept of Tax Planning
- Use the residential status to plan the scope of income
- Apply critical thinking and problem solving skills related to minimization of tax liability of individuals
- Devise the Tax planning strategy in relation to agricultural income
- Develop efficient pay packages
- Understand tax planning strategies in relation to house property
- Understand the presumptive scheme of taxation of computing business income
- Use Indexation technique to reduce capital gains tax
- Understand the implication of gifts received from relatives and non relatives

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### Unit 1

Unit 1: Concept of Tax Planning

(i) Meaning of tax planning, tax avoidance, tax evasion and tax management; Objectives of tax planning; Case studies relating to tax planning, tax avoidance, tax evasion and tax management.

(ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies relating to residential status.

(iii) Provisions relating to concept of agricultural income; Tax treatment and tax planning of agricultural income.

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### Unit 2



## **Unit 2: Tax Planning with Reference to Salary Income**

- (i) Tax planning in respect of salary income: Bonus; Fees; Commission and allowances; Valuation of perquisites; Allowances; Retirement benefits like gratuity, leave encashment, pension tax relief under Section 89 (1) (arrears of salary).**
  - (ii) Case studies based on designing pay package.**
- 

## **Unit 3**

### **Unit 3: Tax Planning in relation to Income from House Property and Business Income**

- (i) Tax Planning in respect of self-occupied house property, let-out house property, partly let out and partly self-occupied house property; and property used for business or profession of the assessee.**
  - (ii) Set-off and carry forward of house property losses.**
  - (iii) Tax planning related to Section 80C.**
  - (iv) Tax Planning related to business income covering only Presumptive schemes of computing business income (Section 44AD, 44ADA, 44AE)**
- 

## **Unit 4**

### **Unit 4: Tax Planning in relation to Capital gains and other sources**

- (i) Tax planning with reference to long-term and short-term capital assets and choice of price-inflation indexation; Capital gains on equity and non-equity financial instruments.**
  - (ii) Tax planning in relation to gifts received from relatives and non-relatives.**
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## **Unit 5**

### **Unit 5: Other Areas of Tax Planning**

- i) Income of others' liable for clubbing.**
  - ii) Deductions under Sections 80C, 80CCD(1), 80CCD(1B), 80CCD (2), 80D, 80DD, 80DDB, 80E, 80G, 80TTA, 80TTB**
  - iii) Rebate under Section 87A.**
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## **References**

- 1. Singhania, Vinod K. and Singhania, K., Direct Taxes Law & Practice -With special reference to Tax Planning. Taxmann Publications Pvt. Ltd., New Delhi, 2017.**
- 2. Ahuja, G. and Gupta, R., Corporate Tax Planning and Management. Bharat Law House, Delhi, 2017.**
- 3. Mehrotra, H.C. and Goyal, S.P., Direct Tax including Tax Planning & Management. Sahitya Bhawan, Agra, 2017.**
- 4. Mehrotra, H.C. and Goyal, S.P., Ayakar Vidhan avam Likhankan (Income Tax Law and Accounts), Sahitya Bhawan, Agra, 2016.**
- 5. Jain, R.K., Ayakar Vidhan avam Likhankan, Rajeev Bansal Publications, 2017.**

**Note: Latest edition of text book may be used.**

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## Teaching Learning Process

Classroom lectures; Case studies; Presentations; Class discussion

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## Assessment Methods

End semester examination; Class participation; Assignments; Class tests

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## Keywords

### Keywords

- Tax Planning
  - Residential status
  - Agricultural Income
  - Perquisites
  - Allowances
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## Basics of Accounting (BCGE02) Generic Elective - (GE) Credit:6

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### Course Learning Outcomes

#### Objective:

This course provides students a firm foundation in basic accounting concepts and methodology and also acquaints them with the changes taking place in the preparation and presentation of financial statements in accordance to the applicable accounting standards and relevant Acts.

#### Course Learning Outcomes:

After completing the course, the student will be able to:

- CO1: Gain an understanding of theoretical framework of accounting
- CO2: Explain the concept of accounting equation and the purpose of maintaining a Cash Book
- CO3: Develop understanding of preparing bank reconciliation statement.
- CO4: Understand the meaning and importance of depreciation and inventory valuation in business

CO5: Develop the skill of preparation of trading and profit and loss account and balance sheet.

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### Unit 1

UNIT 1 Introduction to Accounting 12

- Accounting- concept, objectives, advantages and limitations, types of accounting information; users of accounting information and their needs. Qualitative Characteristics of Accounting Information.
  - Basic Accounting Terms- Business Transaction, Capital, Drawings. Liabilities (Non Current and Current). Assets (Non Current, Current); Fixed assets (Tangible and Intangible), Expenditure (Capital and Revenue), Expense, Income, Profit, Gain, Loss, Purchase, Sales, Goods, Stock, Debtor, Creditor, Voucher
  - Accounting Concepts, Principles and Conventions
  - Introduction to financial accounting standards
  - System of Accounting. Basis of Accounting: cash basis and accrual basis
- 

### Unit 2

UNIT 2 Concepts Related to Income Determination 12

- Voucher and Transactions: Source documents and Vouchers, Rules of Debit and Credit.
  - Recording of Transactions: Books of Original Entry-
    - o Journal
    - o Special Purpose books: Cash Book: Simple, cash book with bank column and petty cashbook (simple practical problems)
    - o Purchases book, Sales book, Purchases return book, Sales return book (theory only)
  - Bank Reconciliation Statement: Need and preparation
- Trial balance: Objectives and preparation (Scope: Trial balance with balance method only)
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### Unit 3

UNIT 3 Business Income 12

- Depreciation:
    - o Concept, Features, Causes, factors affecting depreciation
    - o Other similar terms: Depletion and Amortization
    - o Methods of Depreciation:
      - § Straight Line Method (SLM)
      - § Written Down Value Method (WDV)
- Note: Excluding change of method
- o Difference between SLM and WDV; Advantages of SLM and WDV
  - Inventories: Meaning, Significance of inventory Valuation, Inventory record systems: Periodic and perpetual, Methods: FIFO, LIFO and Weighted Average
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### Unit 4

**UNIT 4 Financial Statements of Trading Organization**

12

- Preparation of Trading and Profit and Loss account and Balance Sheet of a sole proprietorship (Basic adjustments only)

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**Unit 5****UNIT 5 Financial Statement Analysis**

12

- Objectives, importance and limitations.
- Accounting Ratios: Meaning, Objectives, classification and computation. (Simple numerical only)

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**References**

1J R Monga : Basic Financial Accounting Mayur Publication

2J R Monga : Basic Corporate Accounting Mayur Publication

3Ashok Sehgal Deepak Sehgal: Fundamentals of Financial Accounting, Taxman

4 T S Grewal : Introduction to Accounting, S Chand and Company

**Additional Resources:**

1 Leonardo, A. Robinson, James R. Qanis, C. Wayne Alderman, *Accounting Information Systems: A cycle Approach.*:Publisher Wiley

2 Robert, L. Hurt, *Accounting Information Systems: Basic Concepts and Current Issues*, McGraw Hill.

3 jMarshall, B Romney and Paul, John Steinbart, *Accounting Information Systems*, Pearson Education Limited

4 Charles T Horngreen, Gart L Sundem, John A Elliot and Donna R Philbrick :Introduction to Financial Accounting, Pearson

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**Teaching Learning Process**

Unit No.	Course Learning Outcome	Teaching and Learning Activity
1	Describe an understanding of theoretical framework of accounting	Theory
2	Explain the concept of accounting equation and the purpose of maintaining a Cash Book	Theory/ numerical with examples
3	Develop understanding of preparing bank reconciliation statement.	Theory/ numerical with examples
4	Understand the meaning and importance of depreciation and inventory valuation in business	Theory/ numerical with examples
5	Develop the skill of preparation of trading and profit and loss account and balance sheet.	Theory/ numerical with examples
6	State the meaning, objectives and significance of different types of ratios.	Theory/ numerical with examples

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## Assessment Methods

Class participation, Presentation, Practical's End Semester Exam

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## Keywords

### *Unit1*

**KEYWORDS:** *accounting, transaction, assets/liabilities, principles, standards, accounting system*

### *Unit2*

**KEYWORDS:** *Voucher, debit/credit, journal entry, books of account, trial balance, bank reconciliation statement*

### *Unit3*

**KEYWORDS:** *depreciation, SLM, WDV, Inventory, LIFO/FIFO*

### *Unit4*

**KEYWORDS:** *trading & profit and loss account*

### *Unit5*

**KEYWORDS:** *liquidity ratios, profitability ratios, turnover ratios, inventory ratios*

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## Business Ethics & Sustainability (BCGE06) Generic Elective - (GE) Credit:6

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## Course Objective(2-3)

To familiarize the students with the understanding of issues of Business ethics, governance and sustainability

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### Course Learning Outcomes

CO1: To understand the essence of business ethics and be able to imbibe it in regular business activities.

**CO2: To be able to relate the social responsibility of business as part of strategy for long term survival of business.**

**CO3: To realize that how the concerns of corporate governance can be devastating for business survival.**

**CO4: To be able to recognize the Global Reporting Initiatives and its challenges.**

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## **Unit 1**

### **Unit I: Business Ethics**

**Business Values and Ethics; Various Approaches to Business Ethics; Ethical Theories; Ethical Governance; Corporate Ethics; Benefits of Adopting Ethics in Business; Ethics Programme; Code of Ethics; Ethics Committee.**

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## **Unit 2**

### **Unit II: Corporate Social Responsibility (CSR)**

**Concept of Corporate Social Responsibility; CSR and Corporate Sustainability, CSR and Business Ethics, CSR and Corporate Governance, CSR and Corporate Philanthropy; Environmental Aspect of CSR, Models and benefits of CSR, Drivers of CSR; CSR in India.**

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## **Unit 3**

### **Unit III: Corporate Governance**

**Meaning; Management and corporate governance, significance and principles of corporate governance, Theories and Models of corporate governance, principles of corporate governance, independent director board committees and their functions; shareholder activism structure and role of rating agencies, proxy advisory firms.**

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## **Unit 4**

### **Unit IV: Sustainability**

**Sustainable Development; Role of Business in Sustainable Development; Sustainability Terminologies; Concept of Corporate Sustainability; Corporate Sustainability and Corporate Social Responsibility; Government role in improving sustainability reporting; KYOSEI; Triple Bottom Line (TBL); Integrated reporting.**

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## **Unit 5**

### **Unit V: Corporate Sustainability Reporting Frameworks**

**Global Reporting Initiative Guidelines; Business Responsibility Reporting; International Standards; Sustainability Indices; Principles of Responsible Investment; Challenges in Mainstreaming Sustainability Reporting.**

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## **References**

- Institute of Chartered Accountants of India, *Auditing and Assurance Standards*, ICAI, New Delhi.
- Relevant Publications of ICAI on Auditing (CARO).
- Tricker, Bob. *Corporate Governance-Principles, Policies, and Practice* (Indian Edition). Oxford University Press, New Delhi.
- Sharma, J.P., *Corporate Governance, Business Ethics, and CSR*, Ane Books Pvt Ltd, New Delhi

#### Additional Resources:

- Gupta, Kamal and Ashok Arora, *Fundamentals of Auditing*, Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi.
- Ghatalia, S.V., *Practical Auditing*, Allied Publishers Private Ltd., New Delhi.
- Singh, A. K. and Gupta Lovleen, *Auditing Theory and Practice*, Galgotia Publishing Company.
- Mallin, Christine A., *Corporate Governance (Indian Edition)*, Oxford University Press, New Delhi.
- Rani, Geeta D., and R.K. Mishra, *Corporate Governance- Theory and Practice*, Excel Books, New Delhi.

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## Keywords

Corporate Social Responsibility (CSR)  
Corporate Governance  
Corporate Sustainability Reporting Frameworks

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## Entrepreneurship Development (BCGE03) Generic Elective - (GE) Credit:6

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### Course Learning Outcomes

#### Course Outcomes:

- Understanding entrepreneurship as a volition in the context of India
- Gathering knowledge and ideas on the existing support system for entrepreneurial orientation.
- Understanding Enterprise Formation Process for gaining ideas as to creation of an enterprise for pursuing a career.
- Understanding of requirement of post-enterprise creation for effective operation of the business.
- Gaining knowledge on available growth strategies for implementing effective suitable strategy for expansion and growth.

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### Unit 1

#### Unit I: Introduction

Entrepreneurship: meaning and importance, determinants of entrepreneurship, Entrepreneurship as a dynamic response to societal issues; Entrepreneurship in Indian Scenario as a career option, Understanding intrapreneurship, techno-entrepreneurship, net-entrepreneurship, eco-entrepreneurship, and social entrepreneurship.

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### Unit 2

#### Unit II: Entrepreneurial Eco-System

Socio-economic support system for entrepreneurship, Public and private system of stimulation; Role of Development Institutes, Availability of Finance, marketing, technology and project related assistance, Role of Trade Associations and self-help groups for promotion of entrepreneurship, Types of Business Entities: Micro, Small and Medium Enterprises, Role of MSME sector in

**Unit 3**

**Unit III: Enterprise Formation Process**

Understanding and analyzing business opportunities, Market Demand Analysis, preparation of business plan, project feasibility study; Start ups and basic start ups problems. Cases of Indian Start ups, Sources of Financing Business Start ups, (Practical knowledge on preparation of business plan/project report shall be taught in the class)

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**Unit 4**

**Unit IV: Managerial Aspects of Business**

Managing Finance: preparation of operating/cost budget, cash budget; Understanding management of short term and long term capital, Human Resource planning; Contract management; Understanding marketing methods. Understanding of GST and other Tax compliances

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**Unit 5**

**Unit V: Managing Growth**

Business growth strategies specific to small enterprises, Enterprise Life Cycle and various growth strategies, Business Collaboration and outsourcing of resources, Network management, Succession planning for sustenance. Managing Family Business and its Conflicts

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**Finance for Non- Finance Executives  
(BCGE07)  
Generic Elective - (GE) Credit:6**

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**Course Objective(2-3)**

Objective : to familiarize non finance executives with the essentials of finance and investments.

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**Course Learning Outcomes**

CO1 – To introduce Investment Environment and concept of Return & Risk.

CO2 – To develop the understanding of Bond valuation & role of Credit Rating agencies.

CO3 – To develop the understanding of Equity analysis approaches.



**CO4 – To analyze two securities portfolio using Harry Markowitz model. To introduce CAPM. To understand Mutual Funds and Financial derivatives.**

**CO5 – To critically examine Investors' protection framework.**

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### **Unit 1**

#### **Unit: I Introduction**

**Meaning and Importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.**

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### **Unit 2**

#### **Unit: II Financial Analysis & Capital Budgeting**

**Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share.**

**Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).**

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### **Unit 3**

#### **Unit: III Cost of Capital & Capital Structure**

**Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage**

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### **Unit 4**

#### **Unit: IV Dividend Decisions & Working Capital**

**Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance**

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### **Unit 5**

**Unit: V Valuation of Securities Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis**

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### **References**

1. Tripathi, Vanita, *Basic Financial Management* Taxmann Publications
2. Tripathi, Vanita, *Fundamentals of Investments*. Taxmann.
3. Chandra, P. *Financial Management-Theory and Practice*, Tata McGraw Hill

**Additional Resources:**

1. Gabriel Hawawini, Claude Viallet, *Finance For Non Finance Managers*, Cengage Delmar Learning India Pvt
2. Gene Siciliano, *Finance for Nonfinancial Managers*, Second Edition (Briefcase Books Series), Tata McGraw Hill

## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching/Learning Activity
1	Learning Finance, the concept of Time value of Money as well as Concept of Risk & Return	Lectures
2	Understanding Financial Analysis with the aid of various financial statements & analyzing Capital Budgeting Process and Techniques.	Lectures
3	Analyzing Cost of Capital, Capital Structure and Leverage	Lectures
4	Examining Dividend & Working Capital Dividend Decisions	Lectures
5	Performing Valuation of Securities	Lectures

## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Learning Finance, the concept of Time value of Money as well as Concept of Risk & Return	Class Participation Test/Assignment/Project Work-End Semester Examination
2	Understanding Financial Analysis with the aid of various financial statements & analyzing Capital Budgeting Process and Techniques.	Class Participation, Test/Assignment/Project Work/ Field Work, End Semester Examination
3	Analyzing Cost of Capital, Capital Structure and Leverage	Class Participation, Test/Assignment/ Project Work-End Semester Examination
4	Examining Dividend & Working Capital Dividend Decisions	Class Participation, Test/Assignment/Project Work-End Semester Examination
5	Performing Valuation of Securities	Class Participation, Test/ Assignment/ Project Work-End Semester Examination

## Keywords

Time Value of money, Risk, Return, Financial Statements, Financial Ratio analysis,  
Capital Budgeting , Cost of Capital ,Capital Structure, Dividend Decisions, Working Capital

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## Course Objective(2-3)

Objective : to familiarize non finance executives with the essentials of finance and investments.

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### Course Learning Outcomes

CO1 – To introduce Investment Environment and concept of Return & Risk.

CO2 – To develop the understanding of Bond valuation & role of Credit Rating agencies.

CO3 – To develop the understanding of Equity analysis approaches.

CO4 – To analyze two securities portfolio using Harry Markowitz model. To introduce CAPM. To understand Mutual Funds and Financial derivatives.

CO5 – To critically examine Investors' protection framework.

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### Unit 1

#### Unit: I Introduction

Meaning and Importance of Finance. Time Value of money (Compounding & Discounting), Risk & Return. Alternative investment options, Sources of Long term financing and short term financing.

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### Unit 2

#### Unit: II Financial Analysis & Capital Budgeting

Types of Financial Statements- Income Statement, Balance Sheet, Ratio Analysis: Meaning, Significance and Limitations. Current Ratio, Quick Ratio, Absolute Liquidity Ratio, Debt-Equity Ratio, Interest Coverage Ratio, Inventory Turnover Ratio, Debtors Turnover Ratio, Average Collection Period, Creditors Turnover Ratio, Average Payment Period, Return on Capital Employed, Earning Per Share, Dividend Per Share.

Capital Budgeting Process, Capital Budgeting Techniques (Pay Back Period, Discounted payback period, NPV, IRR).

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### Unit 3

#### Unit: III Cost of Capital & Capital Structure

Concept of Cost of Capital and Capital Structure: Cost of Debt Capital, Cost of Preference Share Capital, Equity Share Capital, Weighted Average Cost of Capital (WACC). Meaning of Leverage. Operating Leverage, Financial Leverage, Combined Leverage

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### Unit 4

#### Unit: IV Dividend Decisions & Working Capital

Types of Dividends, Dividend policies and factors affecting dividend policies. Concept of Working Capital, its components and Factors affecting working capital requirements. Contemporary issues in Finance

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### Unit 5

#### Unit: V Valuation of Securities Types of Risks and Returns. Concept of Valuation, Equity Valuation & Analysis, Bond Valuation & Analysis. Portfolio Analysis

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### References

1. Tripathi, Vanita, *Basic Financial Management* Taxmann Publications
2. Tripathi, Vanita, *Fundamentals of Investments*. Taxmann.
3. Chandra, P. *Financial Management-Theory and Practice*, Tata McGraw Hill

#### Additional Resources:

1. Gabriel Hawawini, Claude Viallet, *Finance For Non Finance Managers*, Cengage Delmar Learning India Pvt
  2. Gene Siciliano, *Finance for Nonfinancial Managers*, Second Edition (Briefcase Books Series), Tata McGraw Hill
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## Teaching Learning Process

Unit No.	Course Learning Outcomes	Teaching/Learning Activity
1	Learning Finance, the concept of Time value of Money as well as Concept of Risk & Return	Lectures
2	Understanding Financial Analysis with the aid of various financial statements & analyzing Capital Budgeting Process and Techniques.	Lectures
3	Analyzing Cost of Capital, Capital Structure and Leverage	Lectures
4	Examining Dividend & Working Capital Dividend Decisions	Lectures
5	Performing Valuation of Securities	Lectures

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## Assessment Methods

Unit No.	Course Learning Outcomes	Assessment Tasks
1	Learning Finance, the concept of Time value of Money as well as Concept of Risk & Return	Class Participation Test/Assignment/Project Work-End Semester Examination
2	Understanding Financial Analysis with the aid of various financial statements & analyzing Capital Budgeting Process and Techniques.	Class Participation, Test/Assignment/Project Work/ Field Work, End Semester Examination
3	Analyzing Cost of Capital, Capital Structure and Leverage	Class Participation, Test/Assignment/ Project Work-End Semester Examination
4	Examining Dividend & Working Capital Dividend Decisions	Class Participation, Test/Assignment/Project Work-End Semester Examination
5	Performing Valuation of Securities	Class Participation, Test/ Assignment/ Project Work-End Semester Examination

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## Keywords

Time Value of money, Risk, Return, Financial Statements, Financial Ratio analysis,  
Capital Budgeting , Cost of Capital ,Capital Structure, Dividend Decisions, Working Capital

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## Fundamentals of Marketing (BCGE04) Generic Elective - (GE) Credit:6

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### Unit 1

**Introduction:** Market- Meaning, types and structures.

**Marketing:** Meaning, Nature, Scope and Importance; Marketing Philosophies; Marketing Mix; Marketing Environment- Concept and need for studying marketing environment; Micro environmental factors- company, suppliers, marketing intermediaries, customers, competitors, publics; Macro environmental factors- demographic, economic, natural, technological, politico-legal and socio-cultural.

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### Unit 2

**Understanding Consumer behaviour and Target Market Selection:** Need for studying consumer behaviour; Stages in Consumer buying decision process; Factors influencing consumer buying decisions. Market segmentation- concept, importance and bases of segmenting consumer markets. Market Targeting- concept and factors affecting the choices for market targeting. Product

Positioning– concept and bases.

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### Unit 3

**Product and Pricing Decisions:**

**Concept and classification; Levels of Product; Product mix decision -concept; Branding- concept and functions; Packaging and Labeling- concept and functions; Product support services; New product development process. Concept and objectives of pricing decisions; Factors affecting price of a product; Pricing methods; Pricing strategies**

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### Unit 4

**Distribution and promotion Decisions: Channels of distribution- meaning and importance; types of distribution channels and their functions; Factors affecting choice of distribution channel; Distribution logistics– concept, importance and major logistics decisions. Wholesaling and retailing. Nature and Importance of Promotion; Promotion mix concept and distinctive characteristics of advertising, personal selling, sales promotion, public relations, publicity and direct marketing; Factors influencing promotion mix decisions.**

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### Unit 5

**Developments in Marketing: Relationship Marketing; Sustainable Marketing; Rural marketing; Social marketing; Digital marketing; Legal Issues in marketing- The Consumer Protection Act, 1986; Ethical issues in marketing.**

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### References

1. Kotler, P., Armstrong, G. and Agnihotri, P. (2018). *Principles of Marketing* (17<sup>th</sup> edition) Pearson Education. Indian edition.
  2. Etzel, M. J., Walker, B. J., Stanton, W. J., & Pandit, A. (2010). *Marketing* (14th ed.). Mc Graw Hill.
  3. Sharma, K., & Swati Aggarwal. (2018). *Principles of Marketing*. Taxmann's.
  4. The Consumer Protection Act, 1986.
  5. Grewal, D. & Levy, M. (2017). *Marketing* (5<sup>th</sup>ed.). McGraw-Hill Education.
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# Human Resource Management (BCGE01) Generic Elective - (GE) Credit:6

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## Course Learning Outcomes

- **Understanding of different tools used in forecasting and planning human resource needs**
- **Demonstrating the ability to prepare a selection strategy for a specific job.**
- **Understanding the administrative complexities of providing a full array of benefits to employees and the ways and means of delivering these benefits**
- **Recommending actions based on results of the compensation analysis and design compensation schemes that are cost effective, that increase productivity of the work force, and comply with the legal framework**
- **Understanding modern HRM to meet changing business environment.**

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## Unit 1

**Human resource management—meaning and importance, human resource planning—meaning, objectives, problems of HRP, job analysis — concept, nature, uses and process of job analysis**

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## Unit 2

**Recruitment—meaning process and sources, selection—meaning and process, an introduction to placement, induction, socialization; Performance appraisal—nature, objectives, process**

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## Unit 3

**Employee counseling; job changes—transfers and promotions; compensation—concept, components—base, supplementary (fringe benefits, performance linked compensation—individual, group, organization wide)**

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## Unit 4

**Employee health, safety, welfare and social security (excluding legal provisions); grievance handling and redressal**

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## Unit 5

Emerging horizons posing challenges for HRM in the contemporary business environment-- workforce diversity, employee empowerment, downsizing, flatter organizations, work- life balance, e-HRM, green-HRM, outsourcing HRM, ethics in HRM (surveillance vs. privacy)

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## **Training and Development (BCGE05) Generic Elective - (GE) Credit:6**

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### **Course Learning Outcomes**

•  
Expose the learner to the Concept and practice of training and development in the modern organizational setting through the pedagogy of case discussions and recent experiences.

•  
To provide an experimental, skill-based exposure to the process of planning, organizing and

•  
To implement the training system in an organisation.

•  
To train the students to understand the learning environment of a firm.

Identify the various inputs that should go into any such programme.

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### **Unit 1**

**Unit I: Nature of Training and Development-Theories of Management training and development and practical application of these theories in today's organisations, Inputs and gaps in Training, Training and Development as source of competitive advantage, Resistance to change**

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### **Unit 2**

**Unit II: The Training process, Methods of Training, Human Re-engineering, Learning curves, Managing change, Workmen Training, Re-training, Government initiatives, self-directed work teams, managing a diverse workforce, and the practical application of designing programmes in today's environment.**

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### **Unit 3**

**Unit III: Executive Development, Role of Development Officers, Administrators, Consultants, Designers and instructors, Trends towards performance management and its impact on training professionals.**

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### **Unit 4**



**Unit IV: Evaluation of training and development programmes- statistical methods. Use of appropriate training and development software packages, Application of distance learning packages, effective training follow-up.**

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**Unit 5**

**Unit V: Career development and planning, career development programmes and counseling, group projects, Training for international assignments.**

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